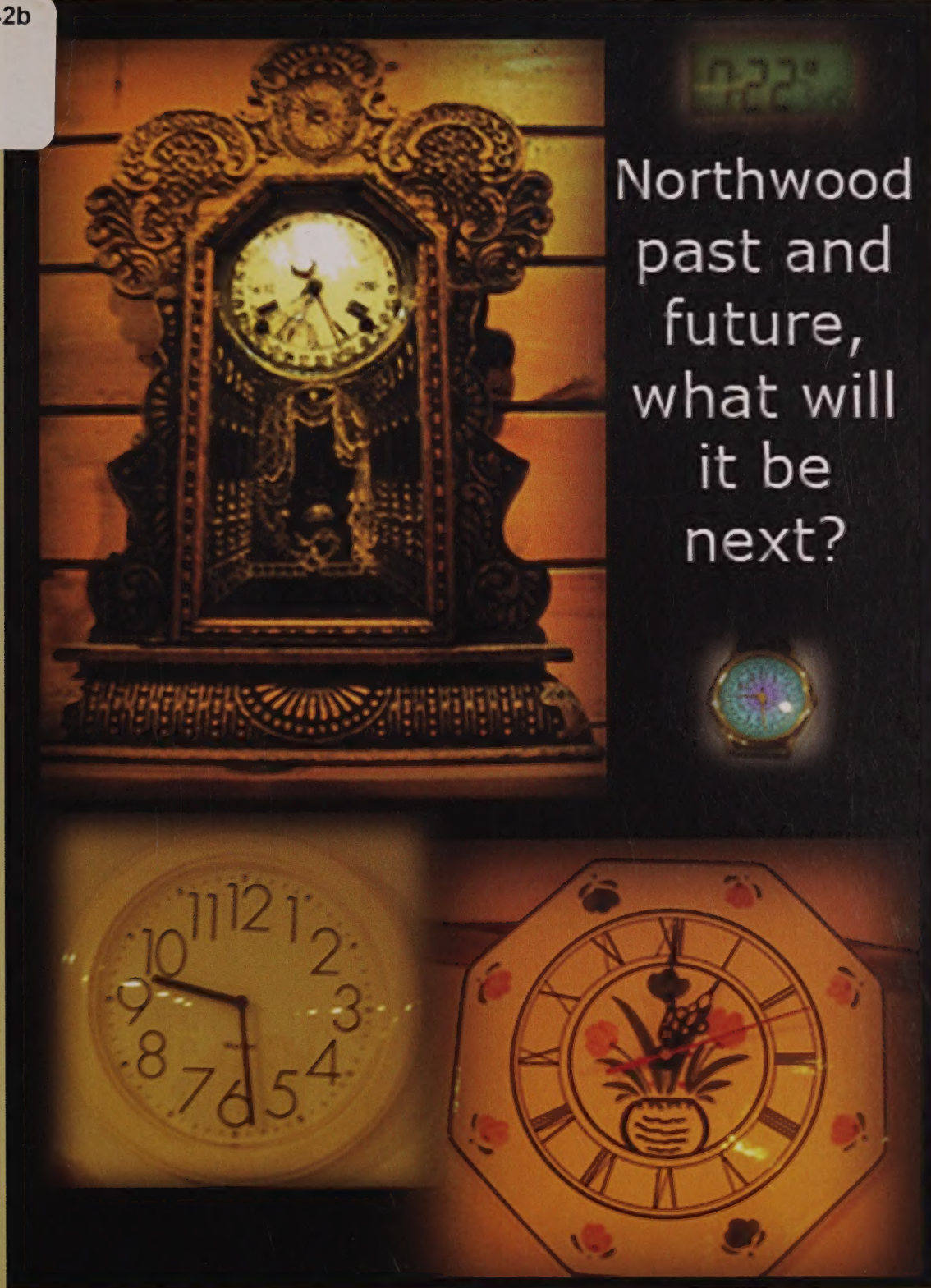


Northwood, NH

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2011
c.2



Northwood
past and
future,
what will
it be
next?

2011 Annual Report

2011 TOWN REPORT COVER & ARTWORK

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 Technology: Past & Future". Congratulations to Kayli Miles! Her digital photo montage was chosen for the cover of the 2011 Annual Report from a large group of submitted entries, including both original ink drawings and photography. Kayli is a sophomore at Coe-Brown Northwood Academy, and resides in Strafford. Her interests include drama and the swim team, emphasizing that "swimming is her life". We hope you also enjoy the beautiful drawings and photos that are included throughout the report. We would like to personally thank each student who contributed their time and talent by submitting a work for consideration this year.

Selectmen of Northwood

Robert Holden
Chairman

Alden Dill
Vice-Chairman

Scott R. Bryer
Selectman

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ANNUAL REPORT
of the
TOWN OFFICERS
Northwood, NH



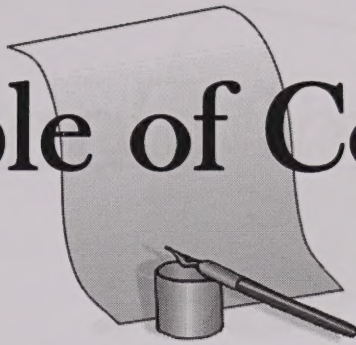
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CONCORD, NH

For the Fiscal Year Ending
DECEMBER 31, 2011

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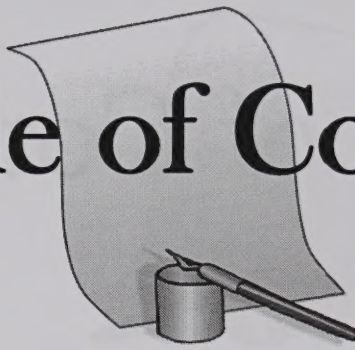
SCHOOL DISTRICT
For the Fiscal Year Ending
JUNE 30, 2011

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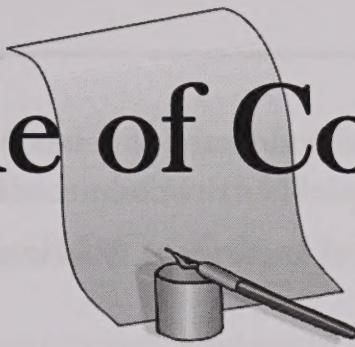
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The Northwood Board of Selectmen
on behalf of the citizens of Northwood proudly dedicates the
2011 Annual Report to Arlene Whittemore Johnson

Northwood is fortunate to call Arlene Johnson one of our own. Her long list of accomplishments, both personal and public, could easily fill many pages. As she celebrates her 90th year, we recognize Arlene for her steadfast optimism, her kindness to others and her always present smile. She has been a lifelong teacher, showing us by example, how a young girl from northern New Hampshire chose to spend a lifetime here making a lasting impression on family, friends and community by doing the ordinary things in an extraordinary way. Teacher, farmer's wife, dairy bar manager, town clerk, Sunday school teacher, 4 H Leader, Women's Club President, and today the beloved matriarch of the Johnson family. Only by happenstance she came to Northwood; we are glad she chose to stay.



Photo below: At her 90th birthday celebration with her children, from left: Samuel W. Johnson, Arlene, Rebecca Irvine and Sally Asetline.



The Northwood Board of Selectmen
on behalf of the citizens of Northwood proudly dedicates the
2011 Annual Report to Arlene Whittemore Johnson

Arlene Whittemore Johnson was born in Plymouth, NH and spent her youth on the family dairy farm with her parents Hazel B. and Raymond L. Whittemore. She went to a small one room schoolhouse and completed first and second grade in one year, thanks to her older sister Barbara, who had played school with her before she was old enough to attend school. Arlene went on to Plymouth High School and graduated as Valedictorian of her class. She then attended Plymouth Teacher's College, now known as Plymouth State University, where she majored in mathematics.

By happenstance, Arlene came to Northwood in 1942. She was first recruited to teach in West Lebanon, and then was asked to exchange places with another teacher who had been recruited for Coe-Brown Academy. Headmaster Lewis Foote felt it would be difficult for the original teacher to attend the Catholic Church services since the closest church was in Pittsfield and the shortage of gas during the war made travel impossible. As was customary at that time, Arlene boarded at Cogswell Hall, along with the other single female teachers. Arlene taught math and history to many of our present day senior citizens of Northwood, including Robert "Bob" Bailey and Alan "Joe" Holmes. Since it was during the war, Arlene also had to share in plane watch duty from the tower of Coe-Brown.

One of her assignments during that first year was to help distribute rationing coupons in Northwood. One young man who was a recipient of the coupons was Samuel Johnson Jr. Soon this business transaction turned into one of Sam's favorite pastimes and the relationship grew. Arlene taught here for two years and was engaged to Sam by the end of the second year. She spent the next year teaching in Lebanon before they were married on June 20, 1945.

For the first decade of their marriage, Arlene helped with various tasks on the farm as it transitioned from chickens to dairy cows. In 1954, the Johnsons built a small dairy bar on Route 4, which later was expanded and became the landmark Johnson's Dairy Bar. Arlene, along with her sister-in-law Helen Johnson, managed the dairy bar, which provided employment for many women and students for about 20 years. When the dairy bar was sold, Arlene continued to help with the cooking at the dairy bar and also was a substitute teacher at several local schools. In 1977, she was asked to assume the position of town clerk when Edith Schwab resigned due to declining health. In 1978 Arlene was elected as town clerk and started what she refers to as her third career at the age of 56. She continued as town clerk for the next 20 years before retiring to care for her husband. During her tenure as town clerk, the workload increased necessitating a move to an office at the town hall, an expansion of hours and the introduction of computerized records. Arlene is always quick to say that if she can learn new skills at a later age that include the use of computers, then anyone can.

During the same years, Arlene was active in Harvey Lake Women's Club as a one-time President, the Advent Christian Church as a Sunday school teacher, treasurer, and member of the Women's Home and Foreign Mission Society, 4-H as a boys' club leader, and took a variety of classes at the Rockingham County Extension.

Sam and Arlene raised three children including daughter Rebecca Irvine of Ephrata, PA, son Samuel W. Johnson of Northwood and daughter Sally Aseltine of Northwood. The family has grown to include two sons-in-law, Keith and David, and daughter-in-law Susan; eight grandchildren and their spouses; and seventeen, soon to be nineteen great grandchildren. Since Arlene is the only surviving member of the Johnson family in her generation, she serves as honorary grandmother and great grandmother to many nieces and nephews.

Arlene continues to serve the community of Northwood in many ways, including her regular visits to shut-ins and residents of Epsom Healthcare.

TOWN OFFICIALS AS OF DECEMBER 31, 2011

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 2014

Elected Boards and Committees

Board of Selectmen

Robert Holden, Chairman Term Expires March 2012

Alden Dill, Vice-Chairman Term Expires March 2013

Scott R. Bryer Term Expires March 2014

Budget Committee

Daniel McNally, Chairman Term Expires March 2012

James Vaillancourt, Vice Chairman Term Expires March 2012

Robert E. Bailey, resigned Term Expires March 2012

Mark Boucher Term Expires March 2014

Betsy Colburn Term Expires March 2013

John Difeo Term Expires March 2013

Virginia Dole Term Expires March 2013

Nona Holmes, resigned Term Expires March 2012

Herb Johnson Term Expires March 2014

Muriel Johnson Term Expires March 2013

Harold Kreider Term Expires March 2012

Kate McNally Term Expires March 2014

Bonnie Sears Term Expires March 2012

Tim Jandebour, School Board Representative

John Jacobsmeyer, Water District Representative

Robert Holden, Selectmen Representative

Linda Smith, Board Administrator

Lisa Fellows-Weaver, Board Secretary

Cemetery Trustees

Stephen Bailey Term Expires March 2014

Janet Delfuocco Term Expires March 2012

Joseph McCaffrey Term Expires March 2012

John Schlang Term Expires March 2012

Babette Morrill, resigned Term Expires March 2013

TOWN OFFICIALS AS OF DECEMBER 31, 2011
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 2014
Lorna Patey, Alternate	Term Expires March 2013
Pat Bondelevitch, Alternate	Term Expires Oct 2014

Planning Board

Robert Strobel, Chairman	Term Expires March 2012
Tim Jandebeur, Vice-Chair	Term Expires March 2012
Herb Johnson	Term Expires March 2014
Joseph McCaffrey	Term Expires March 2014
Babette Morrill	Term Expires March 2013
Richard Wolf	Term Expires March 2013
Patrick Bell, Alternate	Term Expires March 2012
Victoria Parmele, Alternate	Term Expires March 2013
Adam Sprague, Alternate	Term Expires March 2014
Scott Bryer, Selectmen Representative	
Elaine O. Planchet, Planner	
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Police Commission

Richard Cummings, Chairman	Term Expires March 2012
W. Edward Bryant, Jr.	Term Expires March 2013
John Schlang	Term Expires March 2014
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 2014
Kevin Murphy	Term Expires March 2013
Russell C. Eldridge	Term Expires March 2012

TOWN OFFICIALS AS OF DECEMBER 31, 2011

Appointed Boards and Committees

Agricultural Committee

Alden Dill	Term Expires March 2012
Victoria Parmele	Term Expires March 2013
Scott Martin	Term Expires March 2013

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 2014
Thomas Lavigne	Term Expires March 2014
Curtis Naleid, Alternate	Term Expires March 2014
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
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 2014
Steve Hampl, Vice Chairman	Term Expires March 2013
Thomas Chase	Term Expires March 2013
Paul Lussier	Term Expires March 2014
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

David Tousignant, Chairman	Term Expires March 2014
Mark Boucher	Term Expires March 2014
Judy Burke	Term Expires March 2013
Hal Kreider	Term Expires March 2014
Susan Mills	Term Expires March 2013
Hal Kreider	Term Expires March 2014
Scott Bryer, Selectmen Representative	

TOWN OFFICIALS AS OF DECEMBER 31, 2011
Appointed Boards and Committees

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 2014
David Copeland	Term Expires March 2012
Sandy Garrett	Term Expires March 2012
Susan Holden	Term Expires March 2013
James Wilson	Term Expires March 2014

Highway Advisory Committee

Robert Bailey, Chairman	Term Expires March 2013
Stephen Bailey	Term Expires March 2013
Gregg Bane	Term Expires March 2013
Fred Bassett	Term Expires March 2014
Robert Knowlton	Term Expires March 2012
Marion Knox	Term Expires March 2014
John Lane, Alternate	Term Expires March 2012

Recreation Commission

Peter Blinn, Chairman	Term Expires March 2013
Jessica Matson, Vice-Chair	Term Expires March 2012
Kelly Adams	Term Expires March 2014
Rebecca Bowers	Term Expires March 2012
Jacki Troy	Term Expires March 2014
Scott Vaughn, resigned	Term Expires March 2013

Recycling Committee

Ken Curley, Chairman	Term Expires March 2013
Lucy Edwards, Secretary	Term Expires March 2014
Doug Chamberlin	Term Expires March 2013
Margaret Walker	Term Expires March 2014
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, 2011

Appointed Boards and Committees

Technology Committee

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 2014
Fred Bassett	Term Expires March 2013
Charles Comtois	Term Expires March 2012
Russell Eldridge	Term Expires March 2012
Marion Knox	Term Expires March 2014
Scott Vaughn	Term Expires March 2013
Ann Kelley, Library Trustee Representative	
Alden Dill, Selectmen Representative	

TOWN OFFICIALS AS OF DECEMBER 31, 2011

Town Departments & Officials

Animal Control Officer

Bryan Bruce

Building Inspection/Code Enforcement

Health Department

David Hickey, P. E.

Don Gardiner, Assistant

David Copeland, Assistant

Donald Arsenault, Health Officer

Administration Department

Brent T. Lemire, MPA 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

Sandy Priolo, 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

Lieutenant David Wakeman

Company 2

Captain Gregory Leblanc

Lieutenant Fred K. Bassett

EMS Company

Captain Kevin Madison

Lieutenant Scott Severance

P. Donald Arsenault

Taylor Ashford

Donald Bassett

Scott Bryer

Jason Buxton

Timothy Comtois

Michael Corson

John Difeo

Corey Fuller

Jeffrey Gibson

Robert Lindquist, Jr.

Michael Nereson

Robert West

Scott Anstey

Stephen Bailey

Christopher Brown

Scott Brown

Charles Crowley

Darel Dean

Ryan Drown

Howard Hill, III

Nicholas Hoisington

Devin Jeannotte

Earl Strout

Betsy Colburn

Naoko Kondrup

Sandra Priolo

TOWN OFFICIALS AS OF DECEMBER 31, 2011

Town Departments & Officials

Fire and Rescue Department

Support Company

Dee Ashford Terri Madison
Lori Bassett Helen Mainheit

Explorers

Sara Hanrahan
Joseph Gibson
Michael Gibson

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

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
Lynne Young, Library Assistant
Amy Denham, Library Aide

TOWN OFFICIALS AS OF DECEMBER 31, 2011

Town Departments & Officials

Police Department

Glendon Drolet, Chief of Police

Sargeant 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

Sharon Olsson

Town Historian

Joann W. Bailey

Annual Town Meeting Minutes - March 12, 2011

Moderator Robert Robertson called the meeting to order at Coe Brown Northwood Academy on Saturday, March 12, 2011 at 9:00 a.m. with the salute to the flag. Mr. Robertson informed the audience that the Cable Advisory Committee was looking for volunteers. He then asked Jim Vaillancourt to come forward and make a presentation from the Budget Committee of the items on the warrant. Selectman Scott Bryer asked the audience if they would allow non-residents to speak if required. Upon motion made by Doug Sargent and seconded by Joann Bailey, and with a show of cards, it was approved to allow non-residents to speak if requested. Mr. Sargent moved and it was seconded and by a show of cards, it was decided unanimously to forgo the reading of the entire warrant.

PAVING AT THE TOWN HALL

Article 1: Doug Chamberlin moved and Mr. Sargent seconded to see if the Town would 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 would 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. Steve Bailey moved and it was seconded to indefinitely postpone this article. Mary Faiella stated she believed that discussion could still occur after the motion to table an article and the Moderator confirmed that statement. Charlie Bailey stated he believed there had been legislature passed restricting the postponement of articles but Attorney Jae Whitelaw responded that the ruling applied to SB-2 only. With no further discussion and with a show of cards, the article was moved to indefinitely postpone.

2011 OPERATING BUDGET

Article 2: Dan McNally moved and it was seconded to see if the Town would vote to raise and appropriate the Budget Committee recommended sum of **Three Million, Two Hundred Sixty Three Thousand, Ninety-Nine dollars (\$3,263,099)** for general municipal operations. Said sum would not include special or individual articles addressed. Daniel Barnhart moved and Elizabeth Philbrick seconded to amend to \$3,182,776, which was the approved amount for 2010 operating budget. Upon questioning, Selectman Alden Dill stated that the winter budget looked OK presently, but that it was unknown how much more would need to be spent and that the same applied to the legal line. Kenneth Witham asked how much surplus money had been used to reduce the tax rate and Selectman Robert Holden responded that it was around \$350,000. Mr. Witham then stated he supported the amendment. Jennifer Tobbe also stated her support of the amendment, stating that the town budget should be treated the same as the school budget was by level funding it. Tim Jandebour asked Selectman Bryer to explain the difference in the way the Police Department and Library were handled, to which the Moderator responded that this should be taken up when discussing the main article.

Jim Hadley stated that he did not support the amendment, that he felt the budget was sound and fiscally responsible. Antoinette Canfield remarked that if the school has to sacrifice, then the town should as well. Harold Kreider stated he was not in favor of the amendment and that he urged the audience to vote down the amendment. It was questioned whether the amount shown in the annual report of actual expenditures included the encumbered amounts to be paid in 2011, and Selectman Bryer replied that they were included. Selectman Dill stated that the fuel lines were another area of

Annual Town Meeting Minutes - March 12, 2011

concern. With no further comments on the amendment, Moderator Robertson stated that a ballot vote had been requested on the article, so the vote on the amendment would be a ballot vote as well. The results were 74 in favor and 96 opposed, the amendment failed. Mr. Jandebour then restated his question to Selectman Bryer to explain the difference in the way the Police and Library were handled, and Selectman Bryer responded that the Police had a Commission, and the Library had Trustees who were responsible for issues relating to salaries, etc., and that the Selectmen only controlled the other Town employees when it came to such things as salaries, etc.

With no more discussion, the main article was voted by ballot vote.

Before the Moderator read the results, he presented his annual gifts of maple syrup to the Clerk and to Rebecca Rule.

The tally of the vote was 115 in favor and 62 opposed. The article passed.

Mr. Sargent then moved and it was seconded to not reconsider article 2 and by a show of cards his motion passed.

AUTHORIZATION TO ACCEPT DONATIONS/GIFTS

Article 3: Ms. Bailey moved and it was seconded to see if the town would 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 would remain in effect until rescinded by a vote of the town meeting. With no discussion, and by a show of cards, the article passed.

The Moderator asked Mr. Vaillancourt to present Articles 4, 5 and 6 once more. Mr. Vaillancourt stated that articles 4 and 5 used Capital Reserve money not affecting the tax rate, but that article 6 would raise tax rate.

DISCONTINUE FIRE/RESCUE VEHICLE REPLACEMENT CAPITAL RESERVE FUND

Article 4: Jean Lane moved and Joe Knox seconded to see if the Town would vote to discontinue the Fire/Rescue Equipment Capital Reserve Fund created in 1981. Said funds, with accumulated interest to the date (approximately \$56,873) would lapse to the General Fund. If Article 5 fails, this article would be null and void. Janet Clark asked for an explanation of the difference between the Fire/Rescue Equipment Capital Reserve Fund created in 1981 and the Fire/Rescue Vehicle Replacement Special Revenue Fund and was advised that the Equipment fund was being replaced with the Vehicle fund and that the money would go into the Vehicle fund and be withdrawn in Article 5 along with money from the Equipment fund to make the third year payment on the lease. With no further discussion and by a show of cards, the article passed.

FIRE ENGINE PAYMENT

Article 5: Selectman Dill moved and it was seconded to see if the Town would 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

Annual Town Meeting Minutes - March 12, 2011

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. With no discussion and by a show of cards the article passed.

FIRE ENGINE PAYMENT

Article 6: This article was null and void according to the results of Articles 4 and 5.

HIGHWAY EQUIPMENT CAPITAL RESERVE DEPOSIT

Article 7: Selectman Dill moved and Selectman Bryer seconded to see if the Town would 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. There being no discussion and by a show of cards the article passed.

LAGOON MAINTENANCE AND REPAIR EXPENDABLE TRUST FUND

Article 8: Ms. Lane moved and Mr. Knox seconded to see if the Town would 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. With no discussion and by a show of cards the article passed.

POLICE VEHICLE PURCHASE

Article 9: Selectman Bryer moved and Mr. Sargent seconded to see if the Town would 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. Rick Wolf asked Chief Glendon Drolet what type of vehicle this article was referring to and the Chief responded they would be replacing the Ford Explorer with a Ford Expedition because the Explorer was no longer available. He stated the current Explorer was costing \$.24/mile. He went on to say that the Expedition was built on a truck chassis making it a stronger vehicle. Mr. Witham commented that it appeared that when a police cruiser gets replaced it just gets used by another department. He asked what would be done with this one? Selectman Holden stated that it was the Selectmen's objective to cut down of mileage reimbursement of \$.50/mile being charged by departments by offering these used vehicles instead.

Ms. Bailey then stated she would like to eliminate the way Town was being considered as "we" and the School as "them". She went on to say we are all "us" and should be referred to that way.

Selectman Holden asked Chief Drolet what were the costs associated with repairing the current cruiser and the Chief stated that could not be predicted but that the radiator just had to be replaced. Mr. Sargent stated the police need to have good reliable vehicles. Carole Frazier commented that the current vehicle should be repaired and not add more money to our taxes. After more discussion, the

Annual Town Meeting Minutes - March 12, 2011

vote was called and a ballot vote was taken. The results were 75 in favor and 94 opposed. The article did not pass.

FACILITIES COMMITTEE EXPENDABLE TRUST

Article 10: It was moved and seconded to see if the Town would 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. Mr. Hadley asked whether the town could go a year without putting any money into the fund where there was already \$31,621 in it. Mr. Bailey replied that the money currently in the fund had already been allocated. Two generators were to be purchased at a cost of \$16,000. The generators will be used to set up an emergency shelter at the fire station. Selectman Holden went on to explain that other funds had been encumbered to cover expenses such as the furnace at the library, a roof leak, the walkway at the police station and the fence at Northwood Lake. After more discussion and by a show of cards, the article carried.

Mr. Witham then moved and it was seconded to not reconsider articles 9 and 10. By a show of cards, the motion passed.

RECREATION FACILITY CAPITAL RESERVE DEPOSIT

Article 11: Selectman Dill moved and it was seconded to see if the Town would 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. Ms. Faiella asked if this money was not deposited into this Fund would it go into the general fund to be used to reduce taxes and Selectman Dill said yes. Selectman Holden stated that back into the 1980s it was intended to have money from these sites be directed to this fund. Linda Smith restated that this would come out of the unreserved fund balance and that hard decisions were made last week as well as the one earlier today about the police cruiser and that maybe this could be another area to look at to cut costs. At this point Marion Knox stated she did not like the way the article was written and wanted to make a motion to strike the words "if this article does not pass, Article 12 (Recreation Facility Capital Reserve Fund) will be null and void." Selectman Dill seconded. By a show of cards, the amendment passed. Steve Bailey then explained the history of the ball fields, and the phases, and that currently they were starting to level the ground. Dave Ruth stated he was in favor of the article. He stated that we needed the new fields, that the school fields could not be used from September through June and that people coming into town buying homes are always looking for recreation facilities. Mr. Wolf stated that the police cruiser had been voted down and that he would have a hard time voting for this too. Selectman Holden stated he had been skeptical initially and then he checked out the soccer fields and saw there were four games going on at the same time and there was no room to park. This would help to allow children to have a better field to play on and will not raise taxes. After a few other comments Irene Allen stated that "this was not going to cost us a darn cent, so why not?" Ellen

Annual Town Meeting Minutes - March 12, 2011

Schreiber stated that depriving children of opportunities to play will not improve test scores. Mr. Witham asked to move the question, and it was seconded. By a show of cards the article passed.

RECREATION FACILITY CAPITAL RESERVE FUND

Article 12: Mr. Witham moved and David Hodgdon seconded to see if the Town would 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. With no discussion, and by a show of cards, the article passed.

TRANSFER STATION EXPENDABLE TRUST DEPOSIT

Article 13: Ms. Lane moved and Willem Devries seconded to see if the Town would 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. By a show of cards, the article passed.

CEMETERY IMPROVEMENT EXPENDABLE TRUST FUND

Article 14: Mr. Sargent moved and Selectman Bryer seconded 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. By a show of cards, the article passed.

MILFOIL TREATMENT AND CONTROL PROGRAM EXPENDABLE TRUST

Article 15: Mr. Sargent moved and Mr. Chamberlin seconded to see if the Town would 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. Mr. Vaillancourt,

President of the Northwood Lake Watershed Association, explained that last year they had a \$3,000 grant, plus \$4,000 from the fund last year, and that 14 acres will be treated. There is a current balance in the Fund of \$7,000. Mr. Kreider, a representative of the Economic Development Committee, stated that milfoil could really affect house values if not treated. Ron Covey stated that hundreds of volunteer hours were spent each year to make sure the water stays clear. Marilyn Payne stated that this would be for everybody in Northwood, not just for those living on the lake. Mr. Sargent then moved the question. By a show of cards, the article passed.

Annual Town Meeting Minutes - March 12, 2011

POLICE SPECIAL DUTY

Article 16: Selectman Dill moved and Mr. Sargent 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 cards, the article passed.

BENEFIT PAY VESTED TIME EXPENDABLE TRUST FUND

Article 17: Jean Lane moved and Selectman Bryer seconded to see if the town would 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. By a card vote, the article passed, 60 in favor and 46 opposed.

CABLE EXPENDABLE TRUST FUND

Article 18: Ken Curley moved and Bonnie Sears seconded to see if the Town would 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. By a show of cards, the article passed.

FIVE YEAR ROAD PLAN

Article 19: Ms. Lane moved and Selectman Holden seconded to see if the Town would 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. Mr. Witham stated that he did not see the need for this Plan because we have a Highway Advisory Committee and he felt this would be a waste of money. Ms. Sears, a member of the Budget Committee, stated that she voted against this article. She commented that there had already been \$38,000 spent on a study, and she felt no more money should be spent and that this money could be spent on the roads. Mr. Wolf stated he agreed with Ms. Sears. Mr. Sargent asked if UNH couldn't be contacted to get an intern to do this study. Bob Strobel stated that UNH grad students will not do the study, it would take too much time and there wasn't enough money. He stated that the study would have many benefits, such as it gives info as to how to properly maintain roads. Mr. Witham stated again he felt the most cost effective method would be to fix the roads. Ms. Frazier stated that we would be spending \$10,000 to tell us what roads need to be fixed, we can't afford it and we don't need it, that the answer has to be "No". Selectman Holden commented that this would see a return on the investment, and that wouldn't it be better to have a group look at the roads? Janet Clark stated that it would be good to have a professional come in to guide the Highway Advisory Committee, and that she was in favor of this article. Steve Bailey spoke as a member of the Highway Advisory Committee, stating that the prices could be as high as \$30,000, but that the Committee will help the engineer do his study. They need to have a plan to organize and prioritize the needs. Mr. Chase stated he was in favor of the article. Ms. Smith pointed out that this plan would amount to \$2,000/year and that currently we are spending \$500,000 a year on the roads. Mr. Chamberlin stated

Annual Town Meeting Minutes - March 12, 2011

this article makes sense and is in favor of the article. Mr. Witham stated that the Harmony Road project was proposed for between \$50-55,000 and that the actual cost was \$117,000. Ms. Lane called the question. By a show of cards, the article passed.

ACCEPTANCE OF STREETS

Article 20: Selectman Dill moved and Selectman Holden seconded to see if the Town would 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. Shelly Frost asked for an explanation of the article. Selectman Holden explained that this was a housekeeping item. Selectman Bryer stated that the Selectmen currently have the authority to accept roads, but the original article did not contain the language "until rescinded by a future vote of the Town Meeting." Attorney Whitelaw stated that no roads can currently be accepted until an annual town meeting or special meeting, and that this new language allows the selectmen to accept new roads unless or until that authority is rescinded at town meeting. By a show of cards the article passed.

OTHER BUSINESS

Article 21: Ms. Lane thanked Moderator Robertson for his years of service as moderator. Ms. Bailey stated she wanted to say thanks again to him. She also thanked Ms. Rule for her article in the Concord Monitor. Moderator Robertson stated he enjoyed his time as moderator.

Selectman Bryer made a motion to adjourn at 12.51 p.m. and Selectman Holden seconded. The meeting adjourned at that time.

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

OFFICIAL BALLOT
 ANNUAL TOWN ELECTION
 NORTHWOOD, NEW HAMPSHIRE
 MARCH 8, 2011

Judy C. Pease, Town Clerk

BOARD OF SELECTMEN For 3 years (Vote for 1) Scott R Bryer 450*	PLANNING BOARD For 3 years (Vote for 2) Herb Johnson 403* Joseph McCaffrey (W/I) 28*
TREASURER For 3 years (Vote for 1) Joseph A. Knox 484*	PLANNING BOARD For 2 years (Vote for 1) Babette Morrill 408*
BUDGET COMMITTEE For 3 years (Vote for 4) Herb Johnson 324* Mark Boucher 305* Timothy Jandebour 310* Kate McNally (W/I) 5*	PLANNING BOARD For 1 year (Vote for 1) Timothy Jandebour 335*
BUDGET COMMITTEE For 2 years (Vote for 1) John Difeo 417*	POLICE COMMISSION For 3 years (Vote for 1) Richard Wolf 209 John Schlang 288*
CEMETERY TRUSTEE For 3 years (Vote for 1) Stephen A Bailey 451*	TRUSTEE OF TRUST FUNDS For 3 years (Vote for 1) Muriel Johnson 176 Joann W Bailey 321*
LIBRARY TRUSTEE For 3 years (Vote for 1) Margaret Walker 461*	*elected

2: 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? (Petition Article)

Yes	325
No	204

3 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?

Yes	398
No	115

Assessor Report

Exemptions 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. The deadline to request an exemption or credit is April 15.

Current Use - Eligible property owners wishing to enroll their land in the current use program beginning in 2012 must submit their application by April 15.

Abatement applications are available at the town offices and 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 2011 must be submitted, or postmarked, by March 1st 2012. If any taxpayer feels that they have been incorrectly assessed for tax year 2011, they may request an abatement. Be sure to explain the reason you believe the assessment is wrong. A statement about the amount of taxes, town services or your use of the property may be informative, but remember we are trying to estimate the value of the property – what could you sell it for?

The inspection of the town's properties will continue throughout the coming year. The assessor will be visiting properties to confirm that our information is up to date and accurate. Inspections of any new construction will also be conducted.

If you believe we have incorrect information, you may request an inspection at any time. We will be happy to review your property and try to correct any errors. Simply call the town hall and leave a message.

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

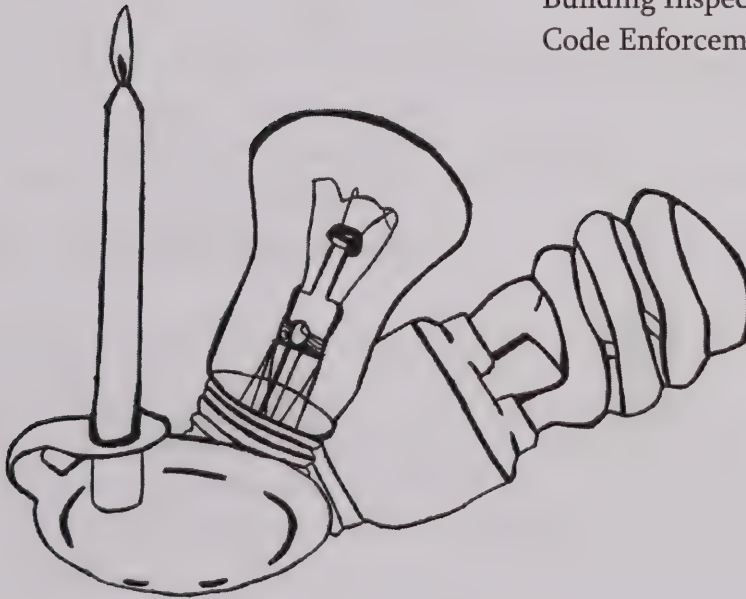
The ongoing weak economy resulted in a decrease in total permits issued for 2011. However, the number of new single family housing permits increased and six commercial permits were issued for the year. The Northwood Building Department continues to have office hours Mondays and Thursdays and generally we are available at other times by appointment or by cell phone to meet the needs of residents and contractors.

The department received and addressed many code enforcement complaints about potential zoning ordinance and site plan violations/concerns. Some of the issues are ongoing and are still being reviewed by staff.

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

Permit Category	2011	2010	2009
Single Family Residence	12	9	20
Additions/Remodeling	52	61	41
Commercial	6	0	0
Electrical	75	96	88
Mechanical	70	76	34
Plumbing	34	42	39

Respectfully submitted,
David Hickey
Building Inspector &
Code Enforcement Officer



Ink Drawing by Virginia Merrill

Cemetery Trustees Report

The six cemeteries that the Town of Northwood maintains are Pine Grove, East Northwood, Ridge, Harvey Lake, Old Canterbury and Fairview.

The mowing and trimming this year was done by Ben Edwards and Barry LaValley.

Trimming of trees this year was also done by Barry LaValley. Fairview was trimmed back to the wall and one of the large maples was cut beside the road. Three stumps were also ground at Fairview. Two were paid for by the town and the largest was paid for by a private donor.

After the snow storm in October, some of the large fir trees at the west side of the Ridge needed trimming.

The graves sold or transferred this year were all private, although the trustees and Marcia Severance at town hall helped with the paperwork.

Thanks as always to Sherm Elliott, caretaker, and the highway crew, Jim Wilson and Charlie Pease, for all they do throughout the year.

Special thanks go to George "Ted" Reese who passed from us this year. "Thanks, Ted, for your many years of faithful service".

Respectfully submitted,
Steve Bailey, Chairman
William S. Bushnell, Trustee
Janet Delfuoco, Trustee
Joseph McCaffrey, Trustee
John Schlang, Trustee
Babette Morrill, Resigned

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.

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 2011, the commission has reviewed and commented on 6 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 2011 included:

- Establishing effective outreach objectives for town residents interested in land conservation efforts or easements on or within their property;
- Supporting local efforts that strive to preserve natural resources;
- Participated in the hiring of a new town forester to ensure proactive management of town-owned forests;
- Coordinating with other town organizations to enhance and improve the conditions of Old Mountain Road at the Northwood Meadows State Park and Forest Peters Wildlife Management Area; and
- Support of land acquisition activities.

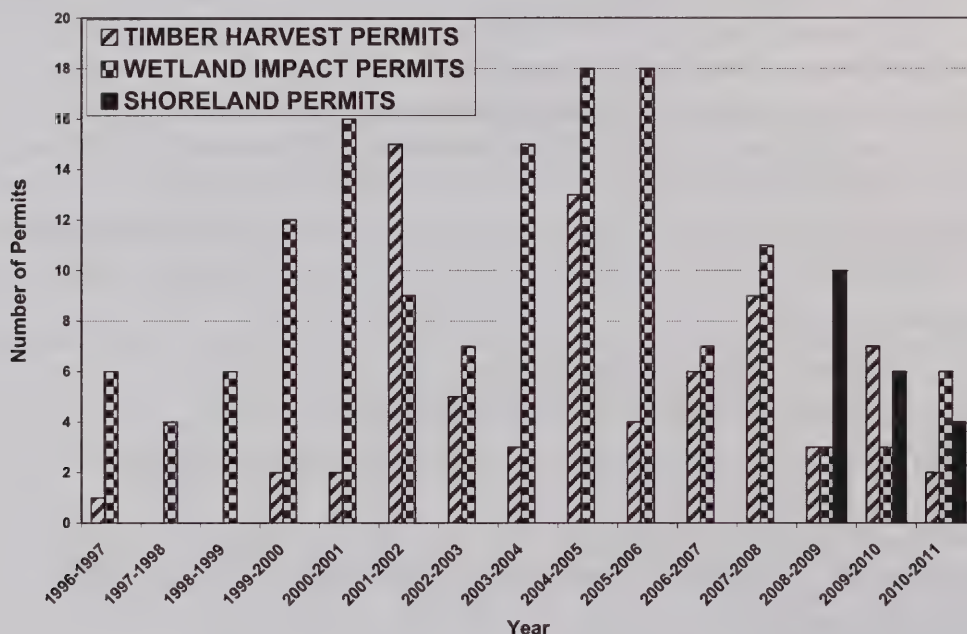
Through the efforts of the commission and town staff over the last year, the town completed two conservation land projects: the 15-acre Demerritt project on the non-developed portion of historic Upper Deerfield Road, and the 101-acre Guptill-Lamprey Pasture project in the headwater area of the Lamprey River on land abutting the state forest. Both projects expand on lands in extensive natural areas that significantly contribute to the broader ecologic character of the town, and the commission greatly appreciates the foresight of the property owners in participating in these important conservation efforts.

The commission also completed a third conservation project this year brought about through the public outreach efforts of the Northwood Area Land Management Collaborative (NALMC) on a 40-acre lot that expanded the conservation footprint and ecologic diversity of the areas surrounding the

Conservation Commission Report

Northwood Meadows State Park, Forest Peters WMA and the greater Saddleback Mountain/Lamprey River headwater areas. This ever-growing natural area is quickly becoming a regional model for a truly unique relationship between public and private neighbors that work together to achieve common goals, expand opportunities for multiple types of land use/preservation activities, and exemplify community commitment to natural areas. It is a privilege for the town to be a part of these efforts and the commission continues to work collaboratively with NALMC and other groups to participate in outreach and educational opportunities that benefit the town and region as a whole.

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).



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.

Respectfully submitted,
Stephen Roy, Chairman

Economic Development Committee Report

The Northwood Economic Development Committee (EDC) strives to promote Northwood as a great place to live, work and do business. One of our main goals is the creation and retention of jobs in the town. We support the expansion of the non-residential tax base so the town can provide high quality municipal and educational services while maintaining a reasonable tax rate. We serve as a forum for businesses located in Northwood as well as those looking to locate in town.

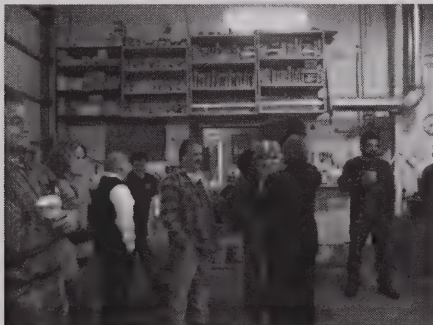
This year we participated in several town meetings to distribute the Northwood Business Directory, which was published in 2010. We also held several "Business After Hours" events. These get-togethers are typically held at one of our local businesses. They give the participants an opportunity network with other businesses and to showcase their businesses to others.

The EDC meets the first Wednesday of every month. We welcome input from everyone and we encourage you to attend our meetings and events.

Respectfully submitted,

Dave Tousignant, Chair, Hal Kreider, Vice Chair, Mark Boucher, Judy Burke, Tim Jandebour, Susan Mills, and Scott Bryer, Selectmen Representative.

Business After Hours Events:



J&B Auto Sales



The Pickle Shop



Northeast Credit Union



Cooper Hill Pizzeria

Northwood Fire/Rescue Department Report

2011 was an active year for the Northwood Fire/Rescue. The department responded to 660 calls for service. The department members also kept up their level of preparedness by attending monthly in-house meetings and trainings as well as attending trainings offered throughout the area. These trainings included state certified Firefighter Level 1 and Level 2 courses, Hazardous Materials classes, both basic and advanced Emergency Medical Technician courses, forest fire, vehicle extrication, and wilderness search and rescue.

The department is happy to report that, with the assistance of the facilities committee and the board of selectmen, propane generators have been installed at both stations, allowing us to operate during power outages without dedicating valuable resources just keeping the operation center up and running.

This department also stays active with the Capitol Area Fire Mutual Aid Compact, the Central NH Hazardous Materials Response Team, Lakes Region Fire Mutual Aid Association, and Seacoast area fire departments to assure resources will be available and ready should there be a large scale incident.

I would once again like to take this opportunity to thank the townspeople for their continued support and wish you all a safe 2012

Respectfully submitted,
George E. Ashford, Chief of Department

Breakdown of Calls

Structure Fire	17
Vehicle Fire	10
Medical Aid	291
False Alarm	56
Malicious False Alarm	0
Auto Accident	56
Mutual Aid	91
Hazardous Condition	70
Brush/Grass/Smoke	16
Service Call	47
Other	6
Total	660

Capital Area Mutual Aid Fire Compact

ID #	Town	2010 Incidents	2011 Incidents	% Change
50	Allenstown	675	697	3.3%
51	Boscawen	177	175	-1.1%
52	Bow	1178	1083	-8.1%
53	Canterbury	236	238	0.8%
54	Chichester	468	399	-14.7%
55	Concord	7002	7526	7.5%
56	Epsom	887	869	-2.0%
57	Dunbarton	222	224	0.9%
58	Henniker	706	802	13.6%
60	Hopkinton	1016	1191	17.2%
61	Loudon	983	818	-16.8%
62	Pembroke	360	340	-5.6%
63	Hooksett	2159	2292	6.2%
64	Penacook RSQ	695	775	11.5%
65	Webster	174	161	-7.5%
66	Central NH Haz Mat	5	10	100.0%
71	Northwood	603	660	9.5%
72	Pittsfield	811	747	-7.9%
74	Salisbury	128	131	2.3%
79	Tri-Town Ambulance	1447	1132	-21.8%
80	Warner	340	367	7.9%
82	Bradford	272	265	-2.6%
84	Deering	230	225	-2.2%
		20774	21127	1.7%

“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 603-271-1370 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.

Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded. During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. 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. 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 2011 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!

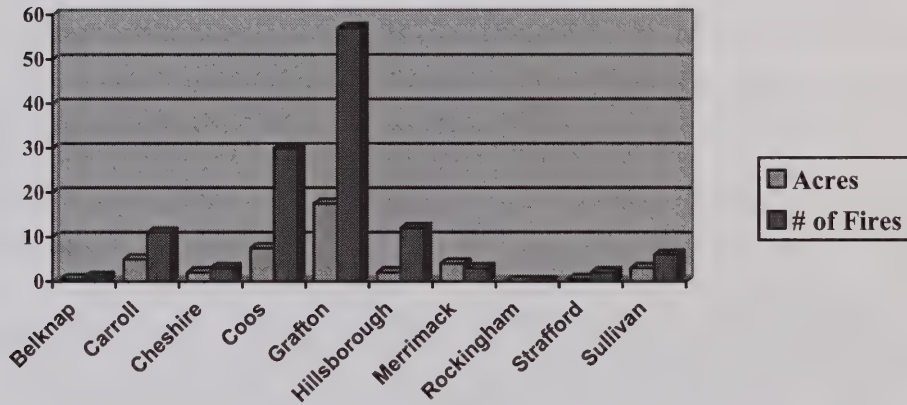
Forest Fire Warden and State Forest Ranger Report

2011 FIRE STATISTICS

(All fires reported as of November 2011)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	.5	1
Carroll	5	11
Cheshire	2	3
Coos	7.5	30
Grafton	17.5	57
Hillsborough	2	12
Merrimack	4	3
Rockingham	0	0
Strafford	.5	2
Sullivan	3	6



CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	7	2011	125	42
Debris	63	2010	360	145
Campfire	10	2009	334	173
Children	2	2008	455	175
Smoking	9	2007	437	212
Railroad	1			
Equipment	1			
Lightning	3			
Misc.*	29	(*Misc.: power lines, fireworks, electric fences, etc.)		

ONLY YOU CAN PREVENT WILDLAND FIRE



President: Chief Ray R. Fisher

Chief Coordinator: Dick Wright

P.O. Box 3962

Email:

Telephone 603-225-8988

Concord, NH 03302-3962

capareac1@myfairpoint.net

Fax: 603-228-0983

2011 ANNUAL REPORT TO BOARD OF DIRECTORS

The 2011 annual report is prepared for the Board of Directors of the Capital Area Fire Compact as a summary of general activities for the 2011 calendar year. It is also forwarded to the Town offices of the Compact's member communities for information and distribution as desired.

This organization was created forty five years ago when a handful of fire chiefs decided they needed to work together by sharing equipment and personnel resources to provide better fire protection and quicker responses to their communities. In addition to fire protection, fire departments now provide emergency medical services as well. Approximately 70% of the Compact's call volume represents medical emergency responses.

The Compact provides 24/7 emergency dispatch service to its twenty member communities. This service is contracted with the City of Concord Fire Department's Communications Center utilizing eight shift dispatchers and the Dispatch Supervisor. Fire and Emergency Medical dispatched calls totaled 21,127 in 2011, an increase of 1.7% from the previous year. The detailed activity report by agency is attached.

The Compact's operational area is currently 711 square miles with an estimated resident population of 125,004. The latest Equalized Property Valuation published by NH Department of Revenue Administration is 12.2 billion dollars for our member area. All departments participate in automatic responses to other communities as needed.

The Chief Coordinator responded to 173 incidents in 2011, and provided command post assistance on major incidents. He also aids all departments with response planning and updating addressing information.

Current Compact officers, elected in January 2011, are:

President, Chief Ray Fisher, Boscawen
Vice President, Chief George Ashford, Northwood
Secretary, Chief Alan Quimby, Chichester
Treasurer, Chief Daniel Andrus, Concord

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



President: Chief Ray R. Fisher

Chief Coordinator: Dick Wright

P.O. Box 3962
Concord, NH 03302-3962Email:
capareac1@myfairpoint.netTelephone 603-225-8988
Fax: 603-228-0983

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Installation of the Homeland Security funded microwave point-to-point communications was completed in 2011. We also have grant approval for cross training of dispatchers of the Capital Area Fire Compact with the dispatchers of the Lakes Region Mutual Fire Aid dispatch center in Laconia. This provides redundancy for both systems in the event of a major failure for any reason at either site. These two dispatch centers provide fire and EMS dispatching to a large area of Central New Hampshire.

The 2011 Compact operating budget was \$ 932,187. All Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided by the member communities based on local property valuations and population.

The Training Committee chaired by Assistant Chief Dick Pistey, with members Chiefs Keith Gilbert, Gary Johnson, and Peter Angwin assisted all departments with mutual aid exercises. These joint drills provide valuable training in the delivery of our emergency services.

The Central New Hampshire HazMat Team represents 56 communities in Capital Area and the Lakes Region area and is ready to assist or respond to hazardous materials incidents in our combined area. Hazardous Materials Team Chief Bill Weinhold encourages all communities to participate in the Regional Emergency Response Commission (REPC) planning programs and to take advantage of hazardous materials training for local departments.

All departments are encouraged to send representation to all Compact meetings. Your input is Needed and your members need to be informed of all Compact activities and planning.

We thank all departments for your cooperation. Please contact any Compact officer or the Chief Coordinator if we may be of assistance.

Dick Wright, Chief Coordinator
CAPITAL AREA FIRE COMPACT
cc: Fire Chiefs
Boards of Selectmen

Encl. 1/06/2012

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 Report

The Friends of Northwood Meadows State Park is a local non-profit volunteer organization formed in late 2009. We work in association with the NH Department of Parks and Recreation to improve the health of the park, protect its natural resources, and further opportunities for recreation, education and enjoyment of the park and surrounding open lands by all park visitors.

The Friends coordinate with interested individuals and groups who are active in the park, including the Northwood Crankpullers Snowmobile Club, the Telecon Pioneers, Saddleback Mountain Lions Club, Northwood Area Land Management Collaborative (NALMC), the Northwood Conservation Commission, and the NH Department of Resources and Economic Development.



Ink drawing by Hannah Eaton

Our primary mission is maintenance and improvement of park trails and facilities. We hold periodic work days to clear, maintain and mark trails, repair and improve fishing platforms and other structures, and conduct special projects and events in and around the park.

In 2011, the Friends co-sponsored Aldo Leopold Day at Coe-Brown Academy with NALMC and the Northwood Conservation Commission, and we participated in the Leopold Bench Building Day, helping to build some of the benches you may see around town. In 2012, some of these benches will be placed in the park to provide rest points at special spots and along trails. This year, we cleared trails, gave the park's restroom a much needed scrubbing and paint job, and removed 2000 feet of left over silt fence from along the universally accessible Pond Trail.

In related news, the Northwood Crankpullers are nearing completion of improvements to Old Mountain Road as a result of the 2010 town warrant article which changed the road to a Class IA recreational trail. This work was accomplished with several grants and the support of the state as well as many local groups, including the Friends and NALMC among others. The Old Mountain Road trail is now accessible for walking, biking, horseback riding, snowshoeing, cross country skiing, snowmobiling and other non-motorized wheeled vehicle uses. Bridges will be completed soon, and the road edges will be reseeded in the spring.

The Friends meet at 7 pm on the second Thursday of each month, at the Northwood Community Hall. We welcome all who share our interest in keeping the park in a healthy state for all to enjoy. For more information, please contact Maryalice Fischer at 664-5097.

Respectfully submitted
Stephen Bailey, President
Friends of Northwood Meadows State Park

Health Report

The health department saw an increase in septic system designs in 2011. This is partially the result of an increase in new housing starts during the year.

Due to a decrease in water sampling by the New Hampshire Department of Environmental Services (NHDES), the health officer did increased water sampling at all town beaches during the summer months to insure that the water at the beaches were safe for use. Northwood Beach and Jenness Pond had to be posted and closed at times during the summer season. Also, drinking water samples were taken at town hall four times as required by NHDES.

Two major storm-related incidents during 2011 which resulted in extended power outages required health officer monitoring to insure perishable goods in retail establishments and restaurants were safe for sale and consumption. The department would like to thank all merchants involved in this process for their cooperation during these storms.

One case of illegal dumping also took place and required participation by the health officer in conjunction with NHDES for monitoring and testing.

A breakdown of the septic system approvals is provided below:

	2011	2010	2009	2008
Premature system failures	0	4	2	4
Replacement systems	16	12	10	19
New systems	12	11	12	3

Respectfully submitted,
P. Donald Arsenault, Health Officer

Highway Advisory Committee Report

The committee acquired two new members this year: Robert Knowlton was appointed to Joe Holmes' position, and Greg Bane became a full member to complete the committee. Both have contributed their knowledge of our town road conditions, and have been very willing to join in on every discussion.

This year the main focus of the committee was to establish a new five-year road plan. The funds raised at Town Meeting (\$10,000) limited the committee to some extent in obtaining bids from their usual sources, and the town's engineering firm. Two residents of Northwood stepped forward and offered their services and within the confines of the budget, were able to provide the committee with a survey of all town class five roads, the condition of each, and a much needed evaluation of the cost to bring each road up to an acceptable condition.

On October 26 the committee reviewed their preliminary report and discussed their recommendations of how to establish a realistic five year plan that would bring the major roads of Northwood into acceptable condition, and also provide maintenance on several of the secondary roads. It is obvious that a highway budget, of at least what was raised for 2011 is needed to maintain the 36 miles of class five Northwood roads.

Although the roads in new developments are built to town standards before they are accepted as town roads, within a period of ten years they also may require maintenance. The committee's goal is to separate the town roads into categories so the correct routine maintenance can also be performed in order to lessen the need for complete reconstruction of roads.

We thank Robert Strobel and Paul Belliveau for stepping forward to do the leg-work for the new five year plan, and for sharing their expertise and knowledge of road construction with the committee.

During 2011, the Blake's Hill Road ditching, reclaiming and repaving was completed. This work also included the class five section of Winding Hill Road. Work on Old Mountain Road, which is the next road on the plan, was started with the funds remaining after Blake's Hill Road was completed. Old Mountain Road's funding is included in the 2012 budget, and once the funds have been raised in March of 2012, this work will continue.

The committee members thank the residents of Northwood for their understanding and cooperation whenever work is being performed on their road. The highway department makes every effort to complete their work as quickly as possible, and they try to allow the residents to travel on the roadways without any interruption.

The committee recommended to the selectmen that Jeffrey Drive, Sunset Drive and Welsh Road be accepted as town roads. Although each of these roads has been considered as a town road for many years, and has received maintenance on a regular basis, their acceptance was never recorded in town records. The existence of these roads began shortly after Northwood became a town in 1773. Following an extensive detailed research of town records by Marion Knox, and after receiving advice from town counsel, the board of selectmen is considering officially accepting them as town roads, as for over a hundred years they were thought to be town roads. The committee members thank Joe Holmes for his many years of service as a member of the committee, and for all the help and

Highway Advisory Committee Report



Black & White Photos by Pierce Butler

advice he has given us. We consider Joe to be an honorary member of the committee.

The highway advisory committee members recommend that the highway department's 2012 budget be approved in order to continue the work of bringing all town roads up to acceptable standards.

The committee recommends that any resident who is interested in becoming a member of the highway advisory committee should complete the volunteer form provided on the town website or available at the town hall and submit it to the board of selectmen for their consideration.

Respectfully submitted,
Robert Bailey, Chairman
Stephen Bailey, Vice Chairman
Marion Knox, Secretary
Fred Bassett
Robert Knowlton
Greg Bane
Alden Dill, Selectmen Representative
Jim Wilson, Road Agent
John Lane, Alternate

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 24 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 is a member of the 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 45 households were assisted with Thanksgiving and Winter Holiday food baskets this year and 24 families including 59 children 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

Thanks to all who contributed to the Northwood Food Pantry this year, including the driver of this 1937 Cadillac who asked to remain anonymous. Northwood Human Services Director Sue Holden helped bring in the donated food items that arrived in this unique vehicle.

Library Report

Don't be dismayed at goodbyes. A farewell is necessary before you can meet again. And meeting again, after moments or lifetime, is certain for those who are friends.

~Richard Bach, author of *Illusions*

2011 was a year of change for the Chesley Memorial Library. New hours started on May 2 as part of an ongoing effort to offer accessible hours that proved easy to remember. The Board of Library Trustees balanced requests for extended hours on Tuesday and more consistent hours along with the need to provide better staff coverage without going over budget. They also tracked attendance records before determining what the new hours should be. The

library continued to move forward at a steady pace with many patrons utilizing many different library services, but we sadly bid farewell to library assistant Lynne Young in September and teen/technology librarian Danielle Fortin in November.



Lynne Young started working as a library assistant in 2006. She handled most of the circulation tasks and was always ready with a kind word for every library patron. She started managing the children's story time programs in 2009 and we enjoyed seeing the children flock to the library to see Miss Lynne with big smiles on their faces! Lynne decided to "re-retire" so we miss seeing her on a regular basis, but she has filled in a few times so we still have the pleasure of working with Lynne and our patrons are always thrilled when they see her at the desk again.

After we said goodbye to Lynne in September, we never imagined that only a couple months later we would say goodbye again. Danielle Fortin started her library career in 1996. Her hard work and dedication to library service earned her several promotions during her many years at the Chesley Memorial Library: part-time student aide to part-time children's librarian to full-time youth librarian to full-time teen/technology librarian. The town of Northwood was fortunate to have Danielle at the library as she moved the library forward with all of her tech skills while always sharing her love of literature with patrons of all ages. Please read Danielle's farewell letter at the end of this report.

Circulation statistics for 2011 remained strong. Library patrons checked out 25,811 books and materials, a slight increase from last year's total. 1,527 individuals held library cards at the end of the year. Free public internet access continued to bring patrons to the library all year long and surged in popularity after every weather event! Anytime bad weather knocked out power in the area, the library was crowded with people using the public access computers and the wireless internet service. Even the parking lot filled up after hours with people using the wireless service when the library was



not open. Computer usage also remained strong as 1,989 patrons used the library computers, significantly more than last year.

The inter-library loan program remained very active – the library borrowed 941 books from other libraries and loaned 814 books to other libraries. The inter-library loan service faced a serious threat this year when a state representative from Manchester proposed that the number of vans used to transport materials throughout the state be reduced. The Chesley Memorial Library trustees, staff, and patrons joined in a statewide petition to keep the vans in service. Library director Donna Bunker along with other local library directors was interviewed by the Concord Monitor in October to defend the inter-library loan service.

The library continued to use LibraryWorld as its automated circulation system so patrons still 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. Library staff updated the online records constantly and added even more images to improve the user interface.

Local children and young adults had the opportunity to attend a variety of fun and exciting programs. Story Time and Lapsit Story Time sessions offered traditional story time programs with special “make and take” craft sessions offered at Halloween, Thanksgiving, and Christmas. Other special programs offered at different times throughout the year featured themes such as an “unvalentines” party without a romance theme, knitting programs, gardening programs, mystery programs, and an extremely popular Harry Potter party in July. The teen/tech librarian continued the successful Teen Book Club and Teen Forum programs. The teens continued to decorate the library all year long and patrons really enjoyed the festive look during the holidays. An attempt was made to start the Page Turners Book Club for children ages 11-13; however, the fall proved too busy for students thus library staff will revive the club next summer.

The 2011 Summer Reading Program was divided into three groups featuring multicultural stories, activities, and/or crafts. Preschoolers participated in the *One World, Many Stories* Summer Story Program. Students in first grade through fifth grade participated in the *One World, Many Stories* Summer Reading Program. Students in grade six and up participated in the online *You Are Here* Summer Reading Club. Activities included Egyptian crafts, Asian crafts, Scandinavian crafts, Thai string and kokeshi dolls, Mexican metal tooling, and a delicious “Taste of World Cultures” sampling. Adults also had their chance to join in the summer reading fun with the *Novel Destinations* Summer Reading Program. Participants were encouraged to read books related to the traveling/multicultural theme, received “Book Bucks” to be used for money off library fines, and entered weekly raffles.

The adult department offered other fun and exciting programs as well. Free access to the New Hampshire Downloadable Books: Audiobooks & eBooks continued with the popular addition of Kindle titles added this year. Library patrons downloaded 1,599 items; visit the library's web site at www.chesleylib.com to learn how to use your library card to download audiobooks and e-books.



Local artist David Burton moved his popular Monday night art class from the library to the community center in May, while library trustee Norma Heroux continued to offer her popular knitting class on a rotating schedule. The Chesley Memorial Library once again 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 Blaisdell Memorial Library in Nottingham and the Chesley Memorial Library co-sponsored two programs this year: a weather program featuring channel 9 meteorologist Josh Judge in April and a wildlife program featuring Mary Holland, author of "Naturally Curious." The library offered free replacement library cards to celebrate National Library Week in April and again during National Library Card Sign-Up Month in September. Library staff promoted the library and its services at two open houses held by Northwood School in September. Library patrons had the opportunity to attend a stamping workshop presented by Elsa Barthel in September and a couponing workshop presented by Liz Robinson in October. The library participated in the "Gift of Reading" program sponsored by Rockingham Community Action and provided space for several different donation boxes sponsored by Coe-Brown students during the holiday season. The library waived overdue fines in December as a one-time gift to library patrons so they could start the new year off with a clean slate.

The Northwood/Nottingham Book Discussion Group remained open to members of both communities and rotated meetings between the two towns. The Evening Group held two potluck dinners by popular demand: one after reading *Julie and Julia* by Julie Powell with all members bringing a dish from one of Julia Child's recipes and a Tex-Mex potluck after reading *The Hummingbird's Daughter* by Luis Alberto Urrea. 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 focused on reading fiction one month and nonfiction the next so there would be something to appeal to every reader. New members are always welcomed into either book group at any time.

Local groups, individuals, and non-profit organizations used the meeting room throughout the year for many different events: tutoring sessions, Girl Scout meetings, Boy Scout meetings, Recycling Committee meetings, military family group meetings, prison family group meetings, etc. Anyone interested in using the library's meeting room should contact the library director for more information.

The Friends of the Northwood Libraries remained very active in 2011. They mounted a major fundraising campaign to purchase a new permanent outside sign for the library. Sign Spectrum donated their well-known artistic skills to provide a detailed sketch of the planned sign, which is on display at the Library. They also donated a limited number of signed prints of the library to be given to anyone donating \$100 or more for the sign campaign. The same design was also placed on puzzle (by Piece Time Puzzles) and note cards... all items still available at the library. The Friends purchased additional bookshelves for the adult section. They held a series of open houses at the library during National Library Week in April to encourage new members to join their organization. In May the Friends hosted the fourth annual "Humor and Harmony" featuring Cordwood and Rebecca Rule, which as always proved to be one of the most successful events of the year! In June the Friends hosted a huge book sale with proceeds benefiting the sign project. The Friends continued



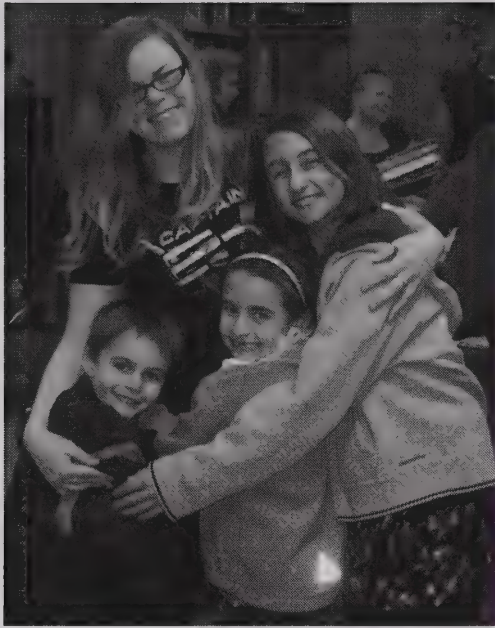
to encourage anyone interested in supporting the library to join them and information on how to join the Friends can be found at the library.

Volunteers contributed 239 hours of service this year. Their projects ranged from decorating the library to painting the bathroom and kitchen; we appreciated their efforts and enjoyed the results of their volunteer work. Library volunteers came from many sources: Friends of the Northwood Libraries, students, and local residents. Our deepest

gratitude was expressed to the generous businesses, organizations, and individuals that assisted us with our various programs throughout the year.

2011 library staff members: library director Donna Bunker, library assistant Amy Denham, library aides Diane Kizirian and Deanna MacNaughton. 2011 library trustees: Norma Heroux, Ann Kelley, and Margaret Walker; 2011 alternate library trustees: Pat Bondelevitch and Lorna Patey. Library hours: Mondays through Thursdays 10:00 a.m. - 7:00 p.m.; Saturdays 10:00 a.m. – 1:00 p.m. Library staff and trustees invite you to visit the library soon and check out 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,
Ann Kelley
Margaret Walker
Donna Bunker



Danielle's Farewell Letter:

On Monday, November 28, I had my last day as a librarian at the Chesley Memorial Library, before traveling to Pennsylvania to accept a position as a children's librarian. In my over 15 years here I have greatly enjoyed working at the Chesley Memorial Library. In fact, I never thought I'd see the day when I *really* resigned! I have made many friends working here, among the state's library staff, up at the NH State Library, and most definitely among the patrons of the Chesley Memorial Library. I will greatly miss you all.

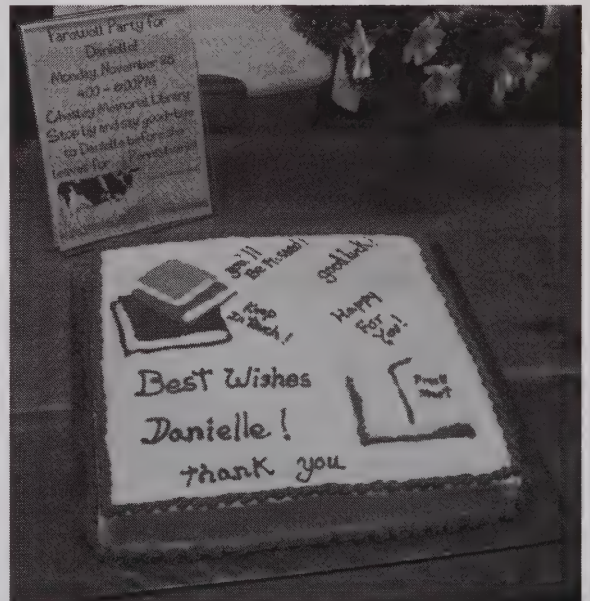
Way back in the mid-90's I started my career in libraries as a library aide here in Northwood. I worked two nights a week after school and every Saturday. As I moved through the ranks here it became what I like to think of as an "epic journey." ☺

During my tenure we moved from the old way of stamping books and cards to an automated system, which subsequently crashed several years later causing us to completely re-group and start all over again. (SO much fun there.) Working with the then assistant librarian, Sarah Hebert, I worked to bring Northwood's First Annual Edible Book Festival to the town, which proved wildly successful. We also put together the library's own website (www.chesleylib.com) which has moved through an incarnation or two to the version you can visit today. I became the full-time children's librarian in 2006 and had so much fun running Story Time and planning Summer Reading that I felt lucky to have the opportunity. Planning programs has always been a favorite of mine, and the opportunity to create opportunities to share my love of the library was awesome. A few years later we changed many of my responsibilities to include the majority of technology at the library. Many of you have come in over the years for help with computers, the internet, or devices. And boy, has it been fun. I do love the new gadgets they keep coming out with!

Now it is time for both the library and me to move on. I accepted a position as a children's librarian at a library 8 hours away and have found myself both looking forward to it and terrified at the same time. My new town is a bit larger than Northwood, but still had the same feel to it when I visited in the fall. Everyone was very excited to have me work with them, something that reminded me of Northwood.

So it is with great sadness, but also some excitement that I bid everyone who has touched my life over the past 16 years a fond farewell. I will miss you all.

~ Danielle Fortin



Photos: Upper left: Danielle with (l-r) Matthew, Emma and Kayla Pollak at the library
Lower right: Danielle's Farewell party cake

Planning Board Report

Chair Robert Strobel was renewed as chair for this term, with newly elected member Tim Jandebour approved as vice-chair. Joseph McCaffrey joined the board for a 3 year term, while Rick Wolf, Babette Morrill, and Herb Johnson continued their existing terms. Selectman Scott Bryer is the selectmen representative for this year. Alternates Pat Bell, Victoria Parmele and Adam Sprague rounded out the board.

The planning board started off the year with the adoption of the Minimal Impact Site Plan Review and the accessory apartment ordinance changes. Shortly after adoption of the former, we heard 3 minimal impact site plan reviews. From the chair's perspective, this new review is easier and faster for both the applicant and the board to complete when compared to the minor site plan review.

This year the board heard 20 applications (compared to 15 in 2010) with 2 major site plan reviews, 10 minor site plan reviews, 3 minimal impact reviews, 3 minor subdivisions, 2 voluntary mergers, 1 boundary line adjustment and 1 site plan amendment. Three of the 20 applications were withdrawn, and one earlier approved application was revoked because the approval conditions were not met.

The retail store application (Family Dollar) at the four corners in East Northwood was conditionally approved. It was later amended to remove the requirement for sidewalks because the town and NH DOT could not come to an equitable agreement on sidewalk maintenance. The Narrows saw the approval of a mixed-use vehicle repair facility in the long-vacant lot, formerly the site of a garden center and the relocation of Northwood Family Dental Center into the former Hudson's Restaurant. The Ridge received approval for a gift shop, an art gallery, and a farm stand/ greenhouse. Two restaurants came to town; one near North River Lake and one relocated from the town line with Nottingham into the former Chadbourn's Restaurant. (this applicant had applied for site plan review for another location but then later withdrew).

Aside from applications, this year saw some interesting board projects. In light of recent changes to RSAs, the board's rules and procedures needed to be updated to reflect the role of alternate members in voting. After much conversation and opinions expressed, we crafted them to reflect the importance of including all board members in discussion but making the public record clear as to who was voting.

As approved by town meeting, Northwood voters gave the planning board the authority to develop a Capital Improvements Program (CIP) for purchases of major equipment and other long-term use items. In order to better develop that plan and process, the planning board constituted a CIP subcommittee to develop a draft plan. Their initial draft is under review by the planning board currently, and that report follows this one. The board looks forward to working on implementing the CIP process during the upcoming year.

Respectfully submitted, Chairman *Robert Strobel*, Vice Chairman *Tim Jandebour*, Selectmen Representative *Scott Bryer*, *Richard Wolf*, *Babette Morrill*, *Joseph McCaffrey*, *Herb Johnson* Alternate *Patrick Bell*, Alternate *Victoria Parmele*, Alternate *Adam Sprague*

Planning Board CIP Report

In the spring of 2011, the Northwood Planning Board approved the formation of a CIP sub-committee and tasked the sub-committee to create a Capital Improvements Plan for the Town of Northwood. A Capital Improvements Program (CIP) is a schedule that lays out a series of planned municipal capital expenditures for maintaining and improving the town's infrastructure, such as facilities, roads, land holdings and other major upgrades and improvements. New Hampshire RSA 674:5-8 authorizes the preparation of a Capital Improvements Program (CIP) as an aid to the other town committees and the town residents in their consideration of the annual budget. It can be very useful for anticipating and prioritizing needs and for making recommendations for spreading costs evenly throughout the CIP planning period. More information on CIPs can be found at http://www.nhlgc.org/publications/item_detail.asp?TCArticleID=415.

The sub-committee's first decision was to *define a Northwood CIP project as an expenditure on an item that has a cost of at least ten thousand dollars (\$10,000) and has a useful life of at least three (3) years*. The sub-committee also decided that the plan should include any *projects anticipated in the next 10 years*. Based on those criteria, the sub-committee solicited input from all town departments. All data received was reviewed, discussed and then consolidated in spreadsheet format. A draft of the spreadsheet and associated explanatory notes was submitted to the planning board for review and determination of next steps.

Respectfully submitted,
Hal Kreider (Chairman), *Mark Boucher* (Vice Chair)
Mike Brieger, Tim Jandebeur, Babette Morrill, Robert Strobel

Police Department Report

During 2011 the Police Department recorded 2,347 offenses. Out of those were a record number of felony cases including sexual assaults, thefts, burglaries and frauds. I believe a contributing factor in this increase of theft-related crimes is due to the economy; many individuals are out of work and have family issues. Our community is rural and most homes are spread apart out of view of neighbors. I urge residents to be aware of their surroundings and to report any unusual vehicle or people to the station. The Police Department has launched our new website in order to help inform the citizens of activities and different crime going on in the community. The website can be located at www.northwoodpolice.org. If you have ideas you would like to see added to our website please feel free to contact Officer Nick Drew at the station. Officer Drew is our webmaster and has worked hard to bring back the website.

Overall, there were 301 arrests made in 2011. This is an increase of 17% from 2010. Attached to this report you will find charts for all of your activity for the year and a comparison to the last 5 years.

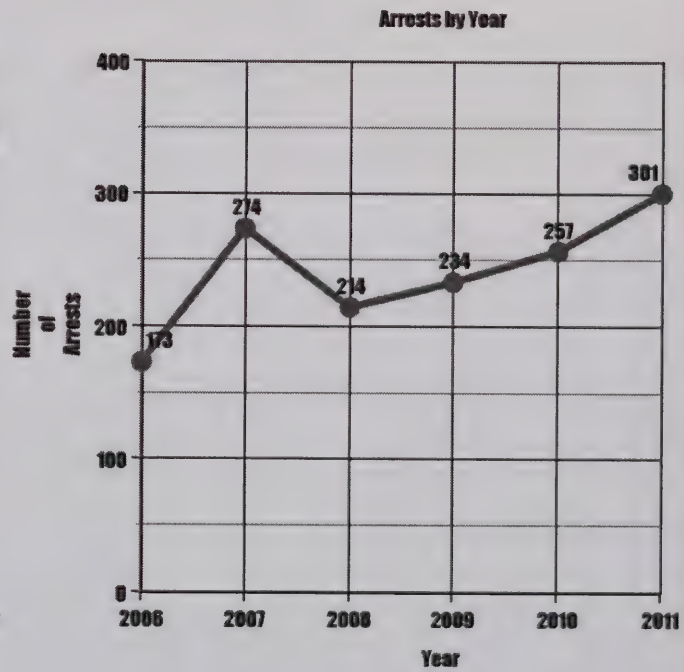
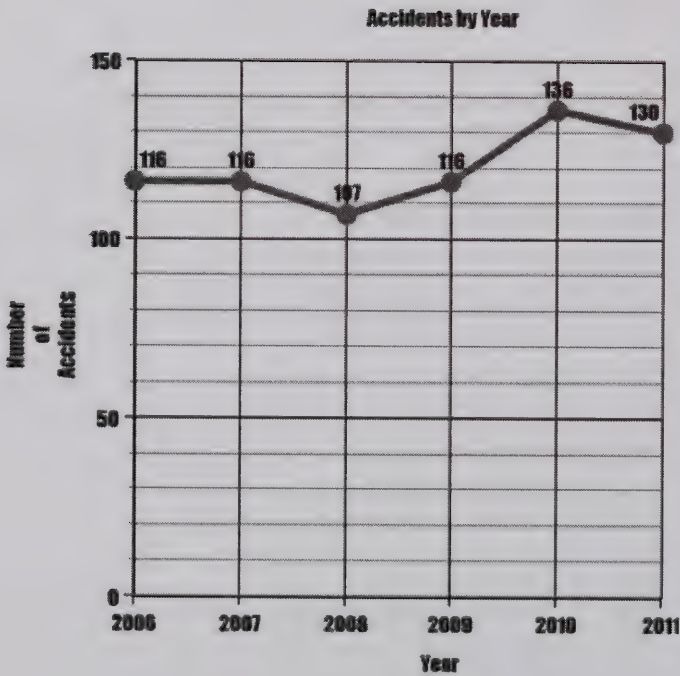
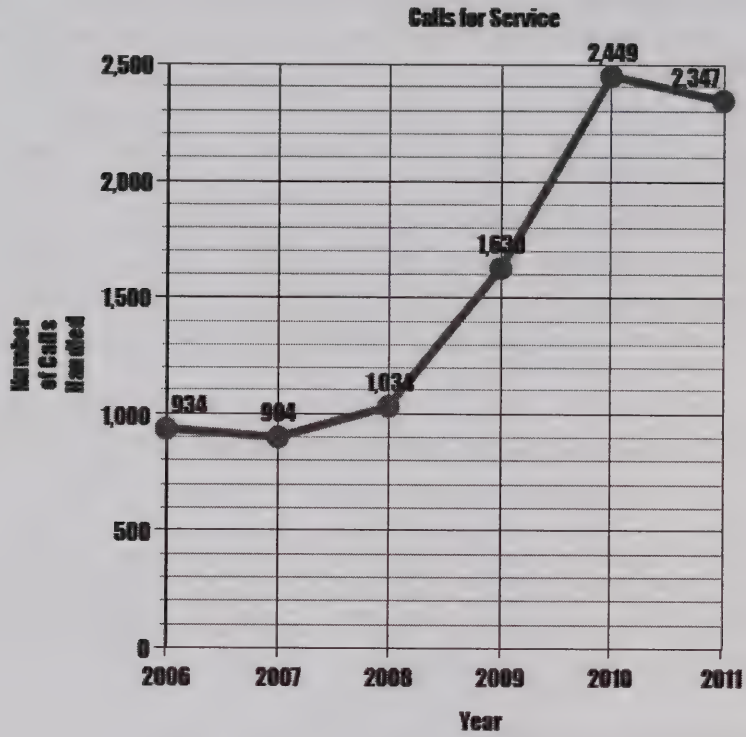
Officers' efforts in the area of highway safety resulted in 550 summonses and 2,178 motor vehicle warnings. Officers responded to 130 motor vehicle collisions. There were no fatal crashes in Northwood for the third straight year. It will be our goal to apply for and participate in Highway Safety Grants to help improve traffic safety.

I would like to take this opportunity to introduce Bryan Bruce as Northwood's new animal control officer. Bryan was hired late last summer and is a welcome addition to the police department. Bryan has hit the ground running and has been very busy in the few short months he's been on the job. You can reach Bryan directly at 608-9099 or through the station at 942-8284 and by e-mail at bbruce@northwoodpolice.org.

The members of the Northwood Police Department would like to express their sincere appreciation for the support of the residents and once again ask for your support in keeping Northwood safe.

Respectfully submitted,
Glendon L. Drolet, Chief of Police

Police Department Report



Police Commission Report

The Northwood Police Commission held their regular monthly meetings on the third Tuesday of the month at 11 am at the police station during 2011. During the year, the commission reviewed policies and procedures, held budget reviews, approved purchase orders, and was kept advised of department activity through the monthly chief's report. During the past year, a number of citizens have attended meetings to express their concerns and opinions on different matters related to the department or asked questions of the commission. Anyone who would like to be on the agenda to speak directly to the commission regarding a particular matter may request in advance by contacting the board administrator at 942-5586, ext. 205 or lsmith@northwoodnh.org

The commission makes notes of the overall increase in calls for service, criminal activity and motor vehicle related violations in recent years in Northwood. Among the factors which may contribute to the increase are loss of employment, poor economic conditions and Northwood's "Main Street" (Rt. 4) being a part of a major artery going to larger towns and cities, both in our state and beyond our borders. We are confident that our police department, led by Chief Glendon Drolet, is professional, well trained and always ready to serve and protect the community and its citizens. We encourage you to contact the department if you have a concern, or if an emergency occurs.

If you would like to know more about the department, we recommend you view the department's website at www.northwoodpolice.org which contains information on our personnel, vehicle fleet and monthly police logs.

We would like to thank the Northwood Board of Selectmen for keeping the lines of communication open, and a cooperative spirit in working together on matters of mutual interest or concern.

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

Respectfully submitted,
Richard Cummings, Chairman

Recreation Department and Recreation Commission Report

In 2011, the mission of the Northwood Parks and Recreation Department and Recreation Commission focused 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!

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 2011. We offered a number of programs including a Red Cross Certified teen babysitting class, playgroup, open gym, Candy Bar Bingo, Hershey Track & Field, 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 Fishing Derby and the Spring Fishing Derby, family soccer, Tailgate Trunk-r-Treat, and a tree lighting & holiday party with crafts.

Many programs continue to be popular including; soccer, youth and adult basketball, skiing, Easter egg hunt, Hershey Track & Field, and the Ice Fishing Derby. The annual tree lighting and holiday party was a great success and are growing into a community tradition with memories that will last a lifetime. The recreation department and commission are constantly reviewing the success of the programs offered to best target the interest of the community.

2011 presented the community with a NEW summer concert series. This free program consisted of 4 scheduled concerts that ranges in genres from Irish folk, local rock, to up and coming pop artists. These concerts were enjoyed by people aged 1-91.

Work is underway to level the area to grade. This is considered phase II of the ball fields. There is not a time line attached to this project. The proposed plan includes a baseball diamond, softball diamond, and a full size soccer field. There are multiple phases to this project. The baseball diamond is the first priority. The focus will then turn to the construction of the other fields as funds become available.

Thank you to the dedicated volunteers who have helped make the programs of the recreation department a success.

Respectfully submitted,
Kathleen Boudreau, Recreation Director
Peter Blinn, Commission Chair

Road Agent Report

This past winter was a typical New England winter with a lot of snow. Although we had a lot of snow we really didn't have any major problems such as ice storms or very high winds. Due to the storms that we did have, it required many hours of plowing and sanding.

The spring came with the usual mud problems but we were able to keep things pretty much under control. We had no major flooding issues this year. The culverts that have been installed in the problem areas seem to be doing the job. Grading was done on all gravel roads this spring and fall. Major gravel was added on Old Barnstead Road.

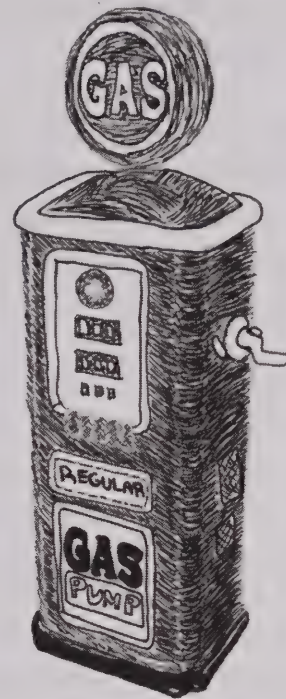
Work completed on Blakes Hill Road was the major improvement that was done this year. Tree work was done from the Boy Scout camp to the end of the class 5 section of Winding Hill Road. We then cleaned the ditches and installed new drainage culverts. Winding Hill Road was graveled and built up where needed. We then reclaimed Blakes Hill Road and added gravel where needed. The road was then paved with asphalt. This completes the base course the entire length.

We also started work on Mountain Road with ditching completed from Rt.43 to the intersection of Deerfield Road. New culverts were also installed. The road then had a 3" layer of asphalt added. The remainder of Mountain Road will require major work in ditching, widening, and new culverts. This is what we have planned for next year.

With the help of the Highway Advisory Committee a new 5 year plan has been completed. This will help greatly in planning upcoming work.

New regulations regarding road signs means we have been busy changing many throughout town. This will help to bring us into compliance with the new regulations.

I would like to thank everyone again for their patience during road work and storms.



By Chelsea Ramsdell

Respectfully submitted,
Jim Wilson, Road Agent

Selectmen Report

It is our pleasure to submit the annual report of the Northwood Board of Selectmen for the year 2011.

During the year, the board members were involved in many day to day activities of the town, working closely with Town Administrator Brent Lemire, who has recently completed his first year with us. Brent was brought on board late last year and has successfully navigated through numerous challenges and experiences, including a new budget process and the ongoing conversion to the Official Ballot (SB2) form of government voted in at last Town Meeting.

Board members continued to serve as liaisons for numerous boards and committees in town including but not limited to the budget committee, planning board, recreation commission, and recycling, technology, economic development, cable advisory, highway advisory, and facilities committees.

The Northwood Economic Development Committee continued to be active, updating information for the Northwood Business Directory and, with the help of the town staff, compiled an email listing of the businesses in town. They also continued to sponsor several successful "Business After Hours" networking opportunities at and for local businesses. They continue to seek input from local merchants and meet the first Wednesday of each month at the town hall.

Work on Phase II of the Northwood Athletic Fields Project is ongoing, with the residue rocks being moved by the highway crew to Northwood Lake Beach where a new wall is being constructed. Mr. Dan Schroth has volunteered his talents to complete this project.

Transfer station personnel, working with the town administrator, continued to provide improvements to our facility and recycling operations providing for a higher level of recycling and an increase to our revenue stream supporting the facility.

A Capital Improvement Program (CIP) subcommittee of the planning board was formed and is working with staff and department heads to create an updated plan.

Work commenced on the Blake's Hill Road reconstruction project and was completed in October. With the mild weather, the crews were able to start work on Old Mountain Road, ditching and completing a surface coat of asphalt to the Upper Deerfield Road intersection.

Selectmen Report

The town administrator has continued 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 and the budget committee in the preparation and presentation of the 2012 budget. The process was started in August of 2011 with the departments working with the administrator, preparing budget requests and documentation for presentation. The board of selectmen reviewed budgets during September, October, and November and were successful in meeting a compressed deadline by submitting its request to the budget committee by November 15. Exclusive of warrant articles, the budget committee was able to complete the town budget review by December 1, allowing them to move on to the school appropriation.

Tropical Storm Irene and the Halloween snowstorm both hit Northwood resulting in downed trees, power lines and outages. Our ever-vigilant fire, police and emergency management personnel once again provided exemplary service to the residents as we dealt with the problems surrounding the two storms.

As always, the members of the board of selectmen would like to express their 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 residents continue to volunteer their time on elected and appointed boards...together we can continue to move Northwood forward!

Respectfully submitted,

Robert W. Holden, Chairman

Alden Dill, Vice Chairman

Scott R. Bryer, Selectman

BARRINGTON
BROOKFIELD
DOVER
DURHAM
FARMINGTON
LEE
MADBURY
MIDDLETON
MILTON



NEW DURHAM
NEWMARKET
NORTHWOOD
NOTTINGHAM
ROCHESTER
ROLLINSFORD
SOMERSWORTH
STRAFFORD
WAKEFIELD

Strafford Regional Planning Commission 2011 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, hazard mitigation, 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.

2011 Accomplishments:

- Worked with Town officials to schedule Town building energy assessment as part of the NH Energy Technical Assistance Program
- Met with Town officials to solicit transportation projects for the NH Transportation Ten Year Plan and the Strafford Transportation Long-Range Plan
- Provided a presentation at the public hearing in Northwood for the draft NH Transportation Ten Year Plan
- Contacted NHDOT regarding two dangerous intersections along Route 4 (Routes 9/202/4/43) that are in need of improvement
- Created a Town Energy Action Plan and prioritized projects for the Capital Improvements Plan
- Set up a web-based tool to track energy usage in Town buildings for future benchmarks as part of the NH Energy Technical Assistance Program
- Completed six traffic counts for NHDOT's annual traffic count program
- Completed peak and off-peak season traffic counts to analyze usage of the Transfer Station
- 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 2010
- 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 2011:

- Created the first Strafford Regional Comprehensive Economic Development Strategy for the region
- Received support from the Federal Highways Administration and NH Department of Transportation to proceed with a culvert assessment inventory for the region
- Awarded over 8 million dollars in Congestion Mitigation Air Quality grant funding for projects in the region including a Park and Ride near Exit 13 of the Spaulding Turnpike, new bus service from UNH to Rochester, via Route 125 and increased peak hour service for COAST Route 2, UNH Wildcat Route 4 and COAST Trolley Routes 40 & 41
- Received a thirty percent increase to our Unified Planning Work Plan, which allows us to increase our services to communities and transit providers in our region

- 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

Goals for 2012:

- Implement the Action Plan for the 2011 -2015 Strafford Regional Comprehensive Economic Development
- Attract new public and private investments to the Strafford region
- Assist UNH Wildcat and COAST transit providers in development of transit routes and services
- Initiate first year of the Sustainable Communities Regional Planning grant tasks
- Continue Broadband planning and mapping activities
- Complete a Scenic Byways Plan for Route 108 through Newmarket-Durham-Madbury-Dover-Rollinsford
- Start work with other regional planning commissions for a possible Scenic Byway in the upper Lamprey River watershed area
- Assist citizens in the development of agricultural databases and development of production systems and capacity
- Continue transportation planning tasks in support of Safe Routes to School, safety, access management, park and rides, sidewalks, bike ways, and corridor studies.

We look forward to working with the citizens and officials of Northwood in 2012. 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.

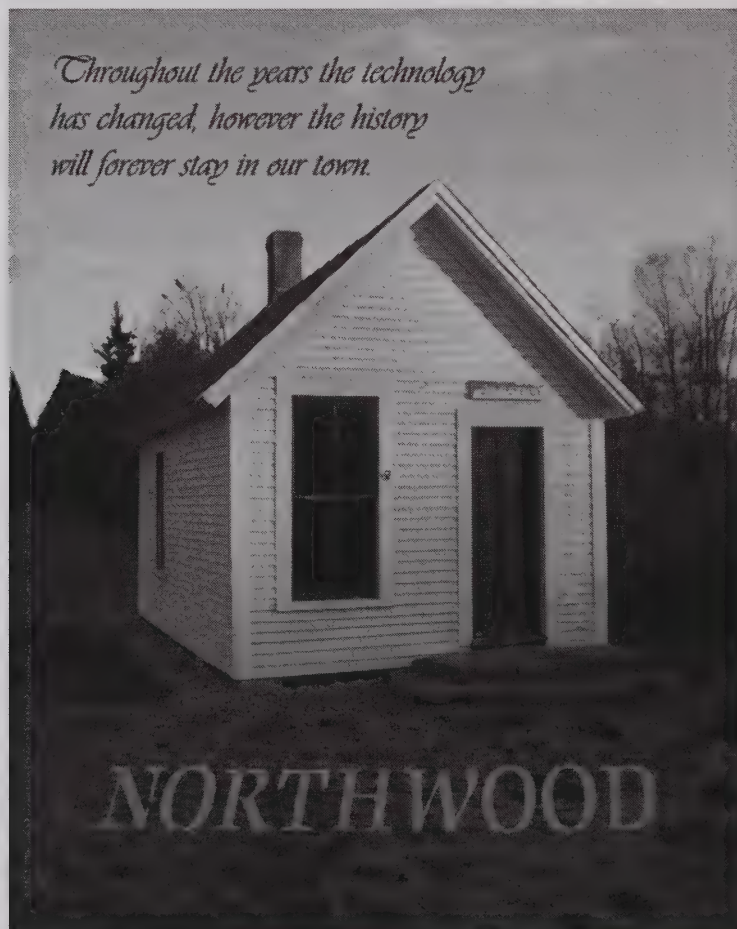
If you would like to receive E Bulletins from SRPC, please go to our home page of our website noted above.

Cynthia Copeland, AICP
December 19, 2011

Technology Committee Report

In 2007 the board of selectmen created the Northwood Technology Committee. The purpose of the committee was to evaluate whether there could be cost savings to the town by the more effective use of technology. At one of the first meetings a committee member commented that he remembered creating a budget using the Visicalc program on a TRS-80 which shows how far technology has advanced. The committee first focused on the IT infrastructure - the network, PCs and server used by town employees. Over the next couple of years the committee worked with the selectmen and town administrator to improve all aspects of the infrastructure. This was accomplished by upgrading the server, standardizing workstation software, purchasing volume software licenses, providing wi-fi internet access, and implementing data backup and recovery procedures. The committee then turned its focus on the town website. In the past couple years the software has been upgraded, and the site has been totally redesigned. All the changes to the town IT infrastructure and website would not have taken place if it were not for the donation of time and expertise by members of the technology committee. I would like to give thanks to those who participated: Lucy Edwards, Bob Young, Bill Tappan, Pete Jones, and Kevin Ash.

Respectfully submitted,
Ken Curley, Chairman



A Message to the Future
Photo by Katie Jarvis

Town Administrator Report

It is both a pleasure and privilege to submit my report for 2011.

In the year that I have served you, I have been fortunate to meet and get acquainted with many town residents and glean a great deal of information on the history and traditions of Northwood. I have thoroughly enjoyed the interaction and have treasured the help and support given me by all of you. It is truly a great town to work for! I want to extend my heartfelt thanks to our board of selectmen for their patience and support during the year. They have demonstrated the utmost in professionalism and public service.

With the help of a most talented and dedicated staff, we have accomplished much during the past year, including but not limited to, insulating the town hall roof; reconstructing and paving of Blake's Hill Road; paving part of Old Mountain Road; removal of rocks from the athletic fields and relocating them to Northwood Lake Beach for a wall; streamlining and reconfiguring processes at the transfer station which resulted in a substantial revenue increase for the town; improvements at the community hall; successful completion of the permitting process for work at Northwood Lake and Mary Waldron beaches; upgrades to the town's technology plant; completing the installation of the Mobile Data Terminals (MDT's) in the police vehicles; improvements to the entry and alarm systems at the town hall; streamlining and improving our response to human services requests; initiation of steps to implement a coordinated life, safety and code inspection program for all commercial, industrial and multi-unit residential buildings; and the completion and presentation of the town's budget proposal by mid-November to accommodate our transition to the SB 2 (Official Ballot) form of government. In addition Mother Nature threw some curveballs at us in the form of the winter that would never end, Tropical Storm Irene and the Halloween trick snowstorm!

I've also enjoyed working with several of the town's dedicated volunteers on boards and committees. Without them, where would we be? Our thanks to all of you!

I look forward to another productive year in Northwood. Our focus will continue to be on customer service and process improvement as we continue to modernize and improve our services. I cannot thank the staff enough for their support during the year. I have stated on numerous occasions, the town is fortunate to have a very dedicated work force and it is a pleasure to work with them.

As always, we welcome input from you, and ask for your support.

Please feel free to call or drop in!

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

Town Clerk/Tax Collector Report

Well, another year has passed and Sharon and I are pleased to say that there was an approximate \$3,500 increase in the motor vehicle registration revenues in 2011 over the 2010. More residents continue to take advantage of the E-Reg option of registering vehicles on line, as well as by mail.

During 2011, the police department hired an animal control officer who has done an excellent job, resulting in an increase in the number of dogs being registered. The total registered in 2010 was only 706, whereas in 2011, 918 were registered. Thanks Bryan!

The overall increase in town clerk revenues for 2011 was approximately \$7,000.

As far as tax collection, the amount of uncollected taxes as of January 1, 2011 was \$1,679,651. The selectmen committed and supplemented an additional \$13,721,694 during 2011. The amount outstanding as of December 31, 2011 was \$1,608,657, which is approximately 87%.

We are looking forward to possible changes to our office in the future that will make it more efficient to better accommodate our residents.

We want to thank everyone for their continued support in our quest to bring you the best possible service.

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

Town Facilities Committee & Athletic Fields

The voters approved our requested funds at the March 2011 Town Meeting, which allowed the committee to continue maintaining and improving all our town facilities. The following work was accomplished in 2011.

Ridge and Narrows Fire Stations – Generators: As the funds requested were not sufficient to complete the entire project, the Selectmen approved using the undesignated balance in the Town Facilities Expendable Trust Fund so this important project could be completed.

Town Hall Office Area: Insulating of the roof area to help eliminate ice buildup on the back of the office building, and also the installation of heat tapes to avoid icing at the entrance.

Transfer Station and Town Garage: Outside lighting was upgraded and improved.

Lucas Pond – Woodman Park: Improvements to the boat launch area were completed.

Northwood Lake Beach – rock removal: NH DES permit obtained by the Conservation Commission for the removal of hazardous rocks. Work was scheduled to be done during the draw-down of the lake.

Northwood Lake Beach – wall: Dan Scroth and his volunteer crew began the building of a stone wall which will separate the parking area from the beach area. Stones for the wall were moved from the new athletic fields to the beach.

Northwood Athletic Fields: Work continues to prepare the area for the third field. Stumps have been removed and ground for fill. The area has been leveled and will be made ready for loaming and seeding in the spring. The entrance sign, rule sign and electricity have been installed.

The committee's request for funding in 2012 includes the following:

Town Garage: new garage door and framing. The garage is located on the Town Hall grounds and houses the building and code enforcement department's vehicle.

Mary Waldron Beach Survey: This property was deeded to the town by the State in 1956, and the bounds were never verified by a survey. As a permit was obtained from NH DES to make improvements to the boat launch, there is a need to verify the boundaries of this property.

Town Facilities Committee & Athletic Fields Report

Touch-up Exterior Painting of Town Buildings: As most of the town buildings have been in existence for many years, it is important to maintain the exterior of them on a regular basis to eliminate an increased cost in the future.

Community Hall: The present two propane heaters were installed about 24 years ago when the building was first reopened for use. The lifetime of the heaters is approximately 25 years. The committee is requesting funds to replace one heater at this time to avoid any disruption of heat for the buildings

Since this committee was reactivated several years ago, all the town facilities have received improvements and exterior maintenance and upgrading. It is the desire of the committee members to continue to make the necessary improvements of the town facilities which will extend their life, enhance the town's public image and provide renewed pride in our community.

The committee thanks the voters of Northwood for their yearly support in funding the committee's financial requests.

Respectfully submitted,
Stephen Bailey, Chairman
Marion Knox, Secretary
Fred Bassett
Russ Eldridge
Ann Kelley
Charles Comtois
Scott Vaughn
Robert Bailey
Alden Dill, Selectman

Town Historian Report

Your town historian ordinarily begins her year-end report with comments on the weather experienced during the previous twelve months. Not so at the end of 2011, for no day this year tops March 11. On that date the townspeople of Northwood held their final town meeting, ending an annual exercise in democracy that began here 238 years ago, in 1773. That year, on March 23, just weeks after this town was officially set off from Nottingham, the meeting was held in a home, because no meeting house had been built.

Northwood now joins numerous other New Hampshire communities as an SB2 town. Under that law the first deliberative session, for the school district, was held on May 9, 2011 with the first voting on June 7.

In other town business the formal signing of the agreement transferring the 100 acre Guptill-Lamprey Pasture lot from the Guptills, to the town occurred on June 20 at Town Hall. This large wooded tract, not too long ago a cleared pasture, on the western slope of the Ridge contains the headwaters of the Lamprey River. The newly acquired lot connects the recreation fields land at the top of the Ridge with Northwood Meadows State Park.

In order through the year there are other days or events worthy of mention in this report.

- On February 7 the charred remains of the 1778 Joshua Hoitt /Sam Johnson house in the Narrows which burned in May 2010, were demolished.
- On April 19, two large old barns were, coincidentally, destroyed on the same day. A barn on Mountain Road, on the "Doctor French Place" (number 173 Old Mountain Road), was taken apart, the frame to be used in a new house on Jenness Pond Road. The other demolished barn was once a part of the Cogswell Hall property in the Center.



The barn at the "Dr. French" place in its final months

Town Historian Report

- On April 25, the first day after April vacation, the new access road to the north side of the Coe Brown Academy campus was opened. That morning 99 cars were counted using Academy Way, thereby reducing traffic on Route 4.
- On May 8, Mother's Day, the final meals were served at Chadbourn's Restaurant. Later in the year the long established eating place was reopened under new management as Cooper Hill Pizzeria.
- In July, two new houses had been built where, in other years, the garden crops of corn, potatoes, pumpkins and squash were beginning to green the 23 acre field on Blake's Hill long owned by Skip and Priscilla Anthony. Some folks refer to the development of a big field as a farm's final crop. The Anthony field was part of the Asahel Blake place, settled about the time of the ending of the Revolutionary War. The Blakes are gone, their name endures.
- In August, Warren Mihachik, 71, son of Ruth and Dr. Alfred Mihachik died. Warren, stricken with polio, was one of the last victims of that dread disease before the introduction of the Salk vaccine.
- Also in August, exact date unknown, the bronze plaque on the Johnson rock in the Narrows was stolen. That plaque marked the site where early settler Samuel Johnson spent his first night in what would later be Northwood. The year was 1763.

We have had notable weather in 2011. Though there was no measurable snow until the end of December 2010, the early months of 2011 brought a total snowfall of nearly 80 inches – over six feet. Ice-out of the centers of our lakes and ponds occurred on April 12, a return to a more normal date. (Ice-out date in 2010 was an astounding March 20).

Summer was nearly over when, on August 28, tropical storm Irene blew into New Hampshire. Wind and heavy rain caused considerable damage to trees and brought down power lines. Most of Northwood was without electricity for nearly two full days. Some areas went longer before all lines were cleared. We were spared the swollen river damage experienced in western New Hampshire and Vermont.

Irene was followed by a long gentle autumn, interrupted by a freak snowstorm on Halloween weekend. Once again, most of Northwood lost electricity for two days or more. Trick or treat night was postponed a week. Schools had a rare no-school day in October.



This historian notes power outages are more common than in previous years and that an increasing number of households are acquiring generators, an almost unheard of household "machine" only a few years ago. Many houses are being wired to simplify the transition from commercially provided power to generator when the need arises.

First New Hampshire Turnpike at Northwood Center c. 1907

Town Historian Report

Now downed power lines create an interruption in our way of life that must be dealt with by electric company crews working day and night to restore power to their customers. Yet, only 85 years have passed since there has been any electricity in Northwood at all. In 1926 the first lines were strung, using existing telephone poles, from Barnstead to the Narrows then, following the turnpike, to East Northwood. (Most people don't know that telephone service came to Northwood about 1900).

Interestingly, the year 1926 saw another great change in our way of life.¹ In March of that year, the State of New Hampshire sent a giant snow plow down through town. From that time on motorized vehicles could use the highway year round.

To end our 2011 historian's report, I comment once again on the trend to paint mid nineteenth century houses in color, with contrasting trim rather than in traditional white. This year, we especially note the 1854 George Knowlton house in the Center (934 1st NH Turnpike) and the c. 1860 Dr. Caleb Hanson house on Northwood Ridge (504 1st NH Turnpike).

Respectfully submitted,
Joann W. Bailey, Northwood Town Historian



W.T. Leighton
At left, the store at Northwood Ridge, corner of Ridge Road, in 1907. Note very early car, a wagon, and a woman in long skirt.

I.H. Bennett
The store at Northwood Ridge in 1928. Note street light, gasoline pumps, and a later model vehicle.



¹ For additional information about the 1926 events, see pages 244 and 245 Bailey's 1973 Edition Guide to the History of Northwood.

Transfer Station Report

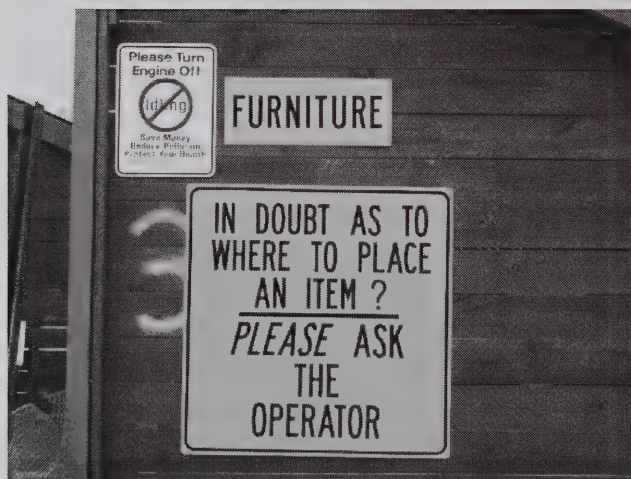
To the residents of Northwood:

I would like to thank everyone for all of their hard work to recycle in 2011. You continue to do a great job in recycling. We look forward to the year 2012 to be better, and to offer more programs on recycling. With everyone's help and support we can get the recycling up to 100%; we are running at about 80% at the present time. I look forward to having your help and support in 2012.



I also would like to thank the staff at the transfer station, Town Administrator Brent Lemire and the board of selectmen for all their support.

Respectfully submitted,
Stephen Preston, Supervisor



Zoning Board of Adjustment Report

The trend of a slowdown in applications remained consistent with a total of only five new cases being heard in 2011. The number of cases heard in 2011 (five) was the same as 2010, slightly behind 2009 (eight) and were a significant drop in number from previous years: 2008 (twenty one) and 2007 (thirty). All but 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.

This year there were three applications seeking variances for lot size and road frontage, two of which were approved with conditions, and one was denied. An application for a special exception to build a single family residence on a private road was denied. The property owner returned with a request for a variance, which was later withdrawn. One application for road frontage variance was approved in October and at year end a motion to re-hear the case, filed by an abutter, was approved and the process for rehearing had begun.

Northwood voters approved a change to the Northwood Development Ordinance (Zoning Ordinance) on the March 2011 ballot to allow accessory apartments by Special Exception based on specific criteria listed in the ordinance. The zoning board of adjustment had provided comment to the planning board on the matter, based on the cases they have heard over a period of years on this type of residential use. If a permit to build an accessory apartment is applied for, the zoning board will determine if it meets the criteria noted in the zoning ordinance.

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 and application forms for the zoning board are 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 and hospice 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. Our Certified Lactation specialist provides visits to new moms and babies to ensure a healthy beginning.

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

We became recertified by Medicare for hospice care in April 2011 after Seacoast Hospice was sold to a for-profit hospice in 2010. We are the only non-profit hospice in Strafford County. We have admitted over seventy hospice patients in the first eight months. This is an example of our Board seeing a need in the community and responding to that need.

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 is the only service we provide that is not always a loss, and the Medicare revenue has been used to assist in supplementing many of the under-funded programs we provide. Due to reductions in Medicare every year since 2006, we can no longer depend on a surplus in Medicare to assist with these programs. 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 continues to increase with the down turn in the economy. The state reimburses for Medicaid at about 40% of the cost.

You have a choice. Ask for Rochester District VNA by name. We are an independent, free-standing, non-profit providing quality care to thousands of people every year for 99 years. If you have questions please call 332-1133 or check our web-site @ www.yourvna.org

Patient Statistics for: Northwood 2011

<u>Home Care Visits</u>		<u>Total Patient admissions by payer</u>	
Skilled Nursing.....	620	Medicare	49
Physical Therapy.....	357	Insurance	19
Occupational Therapy.....	137	Medicaid	7
Speech	7	Self-pay	2
Medical Social Worker.....	9		
Licensed Nursing Assistant	419		

Peri-natal Admissions: 3
Hospice Admissions: 3

Support Service Clients: 1

Report Submitted by: *Linda J. Hotchkiss*, RN, MHSA, CEO

Town of Northwood 2012 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:

You are hereby notified to meet in the **Auditorium of Coe Brown Northwood Academy**, 907 First NH Turnpike, in said Northwood on **Saturday, February 4, 2012 at 9:00 AM** to participate in the **First Session** of the 2012 Annual Town Meeting. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered Two (2) through Twenty (20). The Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

Second Session: The Voting Session to act on all Warrant Articles, as amended, including the proposed budget, as a result of the action of the “*First Session*” will be held at the **Parish Center at St. Joseph’s Church**, 844 First NH Turnpike, in said Northwood on **Tuesday, March 13, 2012**. The polls will be open from **7:00 AM to 7:00 PM**.

Article 1: To choose all necessary officers for the ensuing year.

Article 2:

Are you in favor of amending the Northwood Development Ordinance as proposed by the planning board to change the definition of “Telecommunications Antenna” to be consistent with the definition in RSA 12-K?

Article 3:

Are you in favor of amending the Northwood Development Ordinance as proposed by the planning board to make it clear that only one principal residential structure is allowed per lot with mixed use development, except for elderly housing developments?

Article 4:

Are you in favor of amending the Home Business section of the Northwood Development Ordinance as proposed by the planning board to make it clear that the Performance Criteria of Section V.B.(2) also apply to Home Business?

Article 5:

Are you in favor of amending the Northwood Development Ordinance as proposed by the planning board to delete the section which automatically voids a sign permit for noncompliance?

Article 6:

Are you in favor of amending the Northwood Development Ordinance as proposed by the planning board to delete the section which grants the planning board authority to approve more directional signs than permitted by the zoning ordinance?

2012 OPERATING BUDGET

Article 7: Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$3,320,077**. Should this article be defeated, the default budget shall be **\$3,275,465**, which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. If the operating budget passes, Article 11 is null and void.

FIRE ENGINE PAYMENT

Article 8: To see if the Town will raise and appropriate the sum of **Sixty thousand, One Hundred Nine dollars (\$60,109)** for the fourth of five annual payments on a five year lease on Fire Engine 1 and to fund this appropriation by authorizing the withdrawal of **Sixty thousand, one hundred nine dollars (\$60,109)** from the Fire/Rescue Vehicle Replacement Special Revenue Fund. This lease agreement was approved at the 2008 Town Meeting and does not contain an escape clause. **(Majority vote required)**
(Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 13-0)

HIGHWAY EQUIPMENT CAPITAL RESERVE DEPOSIT

Article 9: 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 2-0)**
(Recommended by Budget Committee 13-0)

LAGOON MAINTENANCE AND REPAIR EXPENDABLE TRUST FUND

Article 10: To see if the Town will vote to raise and appropriate the sum of **Twenty-two thousand five hundred dollars (\$22,500)**, 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 2-0)**
(Recommended by Budget Committee 13-0)

POLICE VEHICLE PURCHASE

Article 11: 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. If the operating budget passes, this article is null and void. **(Majority vote required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 12-1)**

DISCONTINUE 1989 TOWN HALL EXPANSION CAPITAL RESERVE FUND

Article 12: To see if the Town will vote to discontinue the Town Hall Expansion Capital Reserve Fund created in 1989. Said funds, with accumulated interest to the date (approximately \$1,800) will lapse to the General Fund. **(Majority Vote Required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 13-0)**

TOWN HALL IMPROVEMENT CAPITAL RESERVE FUND

Article 13: To see if the Town will raise and appropriate the sum of **One Thousand, Eight Hundred dollars (\$1,800)** to come from the unreserved fund balance as of December 31, 2011 to be placed in the Town Hall Improvement Capital Reserve Fund. This amount represents the amount to lapse into the general fund as a result of the discontinuance of the 1989 Town Hall Expansion Capital Reserve Fund. **(Majority vote required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 13-0)**

FACILITIES COMMITTEE EXPENDABLE TRUST

Article 14: To see if the Town will vote to raise and appropriate the sum of **Thirteen Thousand Five Hundred Dollars (\$13,500)** 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 2-0) (Recommended by Budget Committee 13-0)**

TRANSFER STATION EXPENDABLE TRUST DEPOSIT

Article 15: To see if the Town will vote to raise and appropriate the sum of **Twenty Three Thousand Two Hundred Two dollars (\$23,202)** 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, 2011. This amount is the equivalent of the amount received from the sale of recyclable materials in 2011. **(Majority vote required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 13-0)**

MILFOIL TREATMENT AND CONTROL PROGRAM EXPENDABLE TRUST

Article 16: 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 2-0) (Recommended by Budget Committee 13-0)**

POLICE SPECIAL DUTY REVOLVING FUND

Article 17: To see if the Town will vote to create a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. All revenues received from police special details or other activities and services outside of ordinary police details shall be deposited into the Fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund unreserved fund balance, and furthermore to raise and appropriate \$50,000 into this fund. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen and no further approval is required by the legislative body to expend. These funds may be expended only for police special details and any associated operating and administrative costs. **(Majority vote required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 12-1)**

BENEFIT PAY VESTED TIME EXPENDABLE TRUST FUND

Article 18: 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 2-0) (Recommended by Budget Committee 13-0)**

CABLE EXPENDABLE TRUST FUND

Article 19: To see if the Town will vote to raise and appropriate the sum of **Thirty Three Thousand One Hundred Forty-six dollars (\$33,146)** 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, 2011. This amount is equivalent to the amount received as cable TV franchise fees in the year 2011. **(Majority vote required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 13-0)**

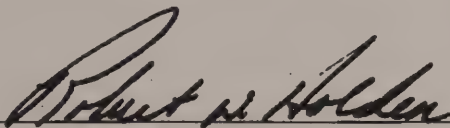
RENAMING 2009 POLICE STATION EXPANSION CAPITAL RESERVE FUND

Article 20: To see if the town will vote to change the purpose of the existing 2009 Police Station Expansion Capital Reserve Fund to the Public Safety Complex Capital Reserve Fund. **(2/3 vote required for passage) (Recommended by the Board of Selectmen 3-0)**


OTHER BUSINESS

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

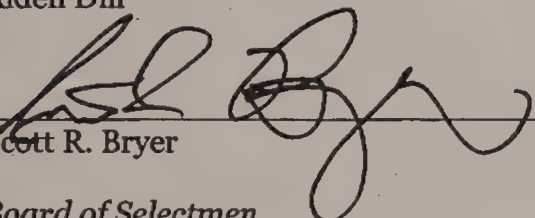
Given under our hands and seal this 24th day of January, 2012.



Robert W. Holden, Chairman




Alden Dill




Scott R. Bryer

*Board of Selectmen,
Town of Northwood, NH*

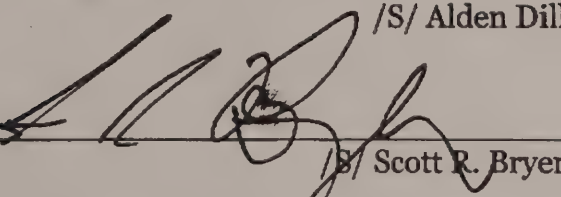
A True Copy Attest:



/S/ Robert W. Holden, Chairman



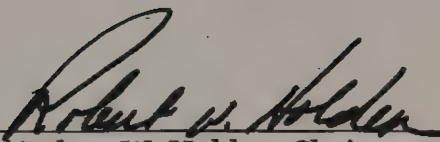
/S/ Alden Dill

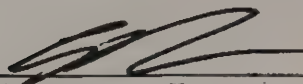


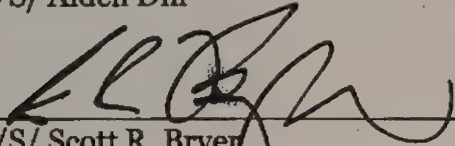
/S/ Scott R. Bryer

*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 January 30, 2012.


/S/ Robert W. Holden, Chairman


/S/ Alden Dill


/S/ Scott R. Bryer

Board of Selectmen
Town of Northwood, NH

WARRANT ARTICLE AMENDED AT FIRST SESSION-February 4, 2012

POLICE SPECIAL DUTY REVOLVING FUND

Article 17: To see if the Town will vote to create a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. All revenues received from police special details or other activities and services outside of ordinary police details shall be deposited into the Fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general fund unreserved fund balance, and furthermore to raise and appropriate \$50,000 into this fund. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen and no further approval is required by the legislative body to expend. These funds shall be expended only for police special details expenses. **(Majority vote required) (Recommended by the Board of Selectmen 2-0) (Recommended by Budget Committee 12-1)**



Aged Future Digital Montage by Sage McKinney

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, 2012 to December 31, 2012

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.

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

[Handwritten 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 COMMITTEE'S APPROPRIATIONS	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive	7	\$263,944.00	\$250,945.13	\$262,079.00		\$262,079.00	
4140-4149	Election, Reg. & Vital Statistics	7	\$5,309.00	\$3,828.38	\$19,561.00		\$19,561.00	
4150-4151	Financial Administration	7	\$256,188.00	\$252,112.85	\$256,101.00		\$256,101.00	
4152	Revaluation of Property							
4153	Legal Expense	7	\$10,001.00	\$6,223.34	\$10,001.00		\$10,001.00	
4155-4159	Personnel Administration	7	\$48,078.00	\$43,596.74	\$50,849.00		\$50,849.00	
4191-4193	Planning & Zoning	7	\$37,424.00	\$44,486.10	\$38,196.00		\$38,196.00	
4194	General Government Buildings	7	\$73,370.00	\$61,562.37	\$74,132.00		\$74,132.00	
4195	Cemeteries	7	\$6,000.00	\$3,539.86	\$6,000.00		\$6,000.00	
4196	Insurance	7	\$38,064.00	\$37,471.00	\$39,000.00		\$39,000.00	
4197	Advertising & Regional Assoc.							
4199	Other General Government	7	\$2,203.00	\$2,200.99	\$2,253.00		\$2,253.00	
PUBLIC SAFETY								
4210-4214	Police	7	\$718,473.00	\$676,054.65	\$756,845.00		756,845.00	
4215-4219	Ambulance							
4220-4229	Fire	7	\$534,469.00	\$478,734.51	\$534,204.00		\$534,204.00	
4240-4249	Building Inspection	7	\$59,046.00	\$43,613.47	\$55,571.00		\$55,571.00	
4290-4298	Emergency Management	7	\$2,001.00	\$1,662.08	\$2,001.00		\$2,001.00	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration	7	\$180,218.00	\$175,327.98	\$181,797.00		\$181,797.00	
4312	Highways & Streets	7	\$455,668.00	\$421,005.55	\$475,669.00		\$475,669.00	
4313	Bridges							

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 Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting	7	\$300.00	\$326.00	\$300.00		\$300.00	
4319	Other							
SANITATION								
4321	Administration	7	\$94,951.00	\$86,846.01	\$92,486.00		\$92,486.00	
4323	Solid Waste Collection							
4324	Solid Waste Disposal	7	\$80,953.00	\$80,952.61	\$83,382.00		\$83,382.00	
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							
HEALTHWELFARE								
4411	Administration	7	\$14,959.00	\$10,761.96	\$15,290.00		\$15,290.00	
4414	Pest Control	7	\$12,256.00	\$3,046.54	\$17,535.00		\$17,535.00	
4415-4419	Health Agencies & Hosp. & Other	7	\$27,306.00	\$25,445.00	\$27,878.00		\$27,878.00	
4441-4442	Administration & Direct Assist.	7	\$18,430.00	\$16,876.68	\$19,056.00		\$19,056.00	
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other	7	\$45,400.00	\$4,745.94	\$29,901.00		\$29,901.00	

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	7	\$68,899.00	\$55,318.16	\$64,945.00		\$64,945.00	
4550-4559	Library	7	\$195,155.00	\$180,157.23	\$205,255.00		\$192,759.00	\$12,496.00
4583	Patriotic Purposes	7	\$1,500.00	\$959.00	\$1,500.00		\$1,500.00	
4589	Other Culture & Recreation	7	\$4,890.00	\$3,895.50	\$3,529.00		\$3,529.00	
CONSERVATION								
4611-4612	Admin.& Purch. of Nat. Resources	7	\$1,754.00	\$609.10	\$1,679.00		\$1,679.00	
4619	Other Conservation							
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development	7	\$890.00	\$546.12	\$578.00		\$578.00	
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes	7	\$5,000.00	\$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			4				MS-7

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 Ensuing Fiscal Year (Recommended) (Not Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)
	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	OPERATING BUDGET TOTAL							
	Totals		\$3,263,099.00	\$2,972,851.00	\$3,332,573.00	\$3,332,573.00	\$3,320,077.00	\$12,496.00

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		\$5,630.00	\$15,000.00	\$15,000.00
3180	Resident Taxes				
3185	Timber Taxes		\$6,283.29	\$8,000.00	\$8,000.00
3186	Payment in Lieu of Taxes		\$25,041.55	\$7,162.00	\$7,162.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		\$166,134.89	\$121,000.00	\$121,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		\$441.86	\$500.00	\$500.00
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		\$226.00	\$280.00	\$280.00
3220	Motor Vehicle Permit Fees		\$596,185.41	\$582,660.00	\$582,660.00
3230	Building Permits		\$25,324.00	\$15,000.00	\$15,000.00
3290	Other Licenses, Permits & Fees		\$69,289.64	\$62,411.00	\$62,411.00
3311-3319	FROM FEDERAL GOVERNMENT		\$0.00	\$100.00	\$100.00
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		\$189,423.28	\$189,443.00	\$189,443.00
3353	Highway Block Grant		\$101,632.02	\$104,428.00	\$104,428.00
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		\$795.08	\$795.00	\$795.00
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		\$20,675.23	\$1,901.00	\$1,901.00
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		\$126,498.62	\$43,987.00	\$43,987.00
3409	Other Charges		(\$20.92)	0	0
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		\$20,902.29	\$20,700.00	\$20,700.00
3502	Interest on Investments		\$2,215.40	\$3,200.00	\$3,200.00
3503-3509	Other		\$7,430.73	\$3,777.00	\$3,777.00
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds	8,10	\$15,536.00	\$82,609.00	\$82,609.00
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		\$58,848.23		
3916	From Trust & Fiduciary Funds		\$6,572.69	\$19,559.00	\$19,559.00
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance	13,15,19		\$58,148.00	\$58,148.00
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			\$ 1,445,065.29	\$1,340,660.00	\$1,340,660.00

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	\$3,263,099.00	\$3,332,573.00	\$3,320,077.00
Special Warrant Articles Recommended (from pg. 6)	\$117,863.00	\$128,148.00	\$128,148.00
Individual Warrant Articles Recommended (from pg. 6)	\$224,938.00	\$147,109.00	\$147,109.00
TOTAL Appropriations Recommended	\$3,605,900.00	\$3,607,830.00	\$3,595,334.00
Less: Amount of Estimated Revenues & Credits (from above)	\$1,445,065.00	\$ 1,340,660.00	\$ 1,340,660.00
Estimated Amount of Taxes to be Raised	\$2,160,835.00	\$2,267,170.00	\$2,254,674.00

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 359,533.00
 (See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)
(RSA 32:18, 32:19, & 32:21)

Use VERSION #1 if budget does not contain Collective Bargaining Cost Items; RSA 32:21 Water Costs; or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: Northwood FISCAL YEAR END 2012

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS-7, 27, or 37)	\$3,595,334.00
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)	\$3,595,334.00
8. Line 7 times 10%	359,533.00
9. Maximum Allowable Appropriations (lines 1 + 8)	3,964,867.00

Line 8 is the maximum allowable increase to budget committee's recommended budget.

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

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
41301 SELECTMEN					
100-41301-130 SALARY-SELECTMEN	\$8,500.00	\$8,499.96	\$8,500.00	\$8,500.00	\$8,500.00
100-41301-220 SS-SELE	\$527.00	\$527.04	\$527.00	\$527.00	\$527.00
100-41301-225 MEDI-SEL	\$124.00	\$123.24	\$124.00	\$124.00	\$124.00
100-41301-560 DUES SELECTMEN	\$200.00	\$20.00	\$100.00	\$100.00	\$100.00
100-41301-820 TRAIN-SEL	\$200.00	\$80.00	\$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	\$9,250.24	\$9,452.00	\$9,452.00	\$9,452.00
41302 TOWN ADMINISTRATOR					
100-41302-110 SALARY	\$60,882.00	\$68,156.92	\$68,157.00	\$68,157.00	\$68,157.00
100-41302-210 HEALTH/DENTAL TA	\$19,445.00	\$0.00	\$19,445.00	\$19,445.00	\$19,445.00
100-41302-215 LIFE TOWN ADMIN	\$44.00	\$0.00	\$44.00	\$44.00	\$44.00
100-41302-220 SS TOWN ADMIN	\$3,775.00	\$4,225.78	\$3,775.00	\$3,775.00	\$3,775.00
100-41302-225 MED TOWN ADMIN	\$883.00	\$988.26	\$883.00	\$883.00	\$883.00
100-41302-230 RETIRE TOWN ADMIN	\$7,275.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41302-343 CELL PHONE	\$180.00	\$173.95	\$0.00	\$0.00	\$0.00
100-41302-560 DUES TOWN ADMIN	\$595.00	\$737.06	\$740.00	\$740.00	\$740.00
100-41302-820 TRAINING/SEMINARS	\$785.00	\$1,110.00	\$450.00	\$450.00	\$450.00
100-41302-830 TRAVEL TOWN ADMIN	\$215.00	\$566.22	\$500.00	\$500.00	\$500.00
TOTAL 41302 TOWN ADMINISTRATOR	\$94,079.00	\$75,958.19	\$93,995.00	\$93,995.00	\$93,995.00
41303 MODERATOR					
100-41303-130 SALARY MODERATOR	\$350.00	\$0.00	\$600.00	\$600.00	\$600.00
100-41303-220 SS MODERATOR	\$22.00	\$0.00	\$38.00	\$38.00	\$38.00
100-41303-225 MEDI MODERATOR	\$5.00	\$0.00	\$9.00	\$9.00	\$9.00
TOTAL 41303 MODERATOR	\$377.00	\$0.00	\$647.00	\$647.00	\$647.00
41309 EXECUTIVE OFFICE					
100-41309-112 PT MUNICIPAL RECEIPT	\$20,592.00	\$21,787.92	\$20,592.00	\$21,216.00	\$21,216.00
100-41309-115 SALARY OFFICE ASSISTANT	\$17,691.00	\$17,690.41	\$17,691.00	\$18,221.00	\$18,221.00
100-41309-190 BOARD SECRETARY	\$32,281.00	\$32,277.72	\$32,281.00	\$33,259.00	\$33,259.00
100-41309-191 SALARY BOARD ADMIN	\$18,876.00	\$19,932.00	\$18,876.00	\$19,448.00	\$19,448.00
100-41309-192 PT CABLE COORDINATOR	\$17,639.00	\$18,689.92	\$17,639.00	\$18,169.00	\$18,169.00
100-41309-210 HEALTH/DENTAL/LIFE	\$2,000.00	\$2,302.40	\$2,000.00	\$2,000.00	\$2,000.00
100-41309-220 SS EXEC OFFICE	\$6,639.00	\$6,449.53	\$6,639.00	\$6,839.00	\$6,839.00
100-41309-225 MEDI EXEC OFFICE	\$1,552.00	\$1,508.43	\$1,553.00	\$1,600.00	\$1,600.00
100-41309-230 RETIRE EXEC OFFICE	\$3,973.00	\$3,134.98	\$2,841.00	\$2,927.00	\$2,927.00
100-41309-330 CONTRACTED SERVICES	\$16,500.00	\$26,333.87	\$16,700.00	\$16,000.00	\$16,000.00
100-41309-331 FEES LAND DONATIONS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41309-343 CABLE CDR CELL PHONE	\$492.00	\$279.84	\$425.00	\$180.00	\$180.00
100-41309-550 PRINTING/ADVERTISING	\$8,000.00	\$6,262.49	\$7,000.00	\$5,500.00	\$5,500.00
100-41309-560 DUES EXEC OFFICE	\$3,500.00	\$6,394.41	\$3,500.00	\$3,500.00	\$3,500.00
100-41309-620 SUPPLIES EXEC OFFICE	\$4,000.00	\$2,575.90	\$4,000.00	\$3,000.00	\$3,000.00
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	(\$379.94)	\$4,000.00	\$4,000.00	\$4,000.00
100-41309-630 MAINT & REPAIRS	\$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

Town of Northwood

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Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
100-41309-690 EXEC OFFICE EQUIPMENT	\$1,000.00	\$225.97	\$1,000.00	\$1,000.00	\$1,000.00
100-41309-820 TRAINING/SEMINARS	\$125.00	\$0.00	\$100.00	\$100.00	\$100.00
100-41309-830 TRAVEL EXEC OFFICE	\$125.00	\$0.00	\$75.00	\$75.00	\$75.00
TOTAL 41309 EXECUTIVE OFFICE	\$159,936.00	\$165,736.70	\$157,863.00	\$157,985.00	\$157,985.00
41401 RESTORATION OF RECORDS					
100-41401-390 RESTORATION OF RECORDS	\$1.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL 41401 RESTORATION OF RECORDS	\$1.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
41402 VOTER REGISTRATION					
100-41402-130 SALARY SUPERVISORS	\$500.00	\$725.88	\$2,000.00	\$2,000.00	\$2,000.00
100-41402-131 SLRY SPRVSR CLERK	\$1,000.00	\$681.25	\$1,000.00	\$1,000.00	\$1,000.00
100-41402-220 SS VOTERS	\$93.00	\$87.24	\$186.00	\$186.00	\$186.00
100-41402-225 MEDI VOTERS	\$22.00	\$14.42	\$44.00	\$44.00	\$44.00
100-41402-330 CONTRACTED SERVICES	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-41402-550 PRINTING/ADVERTISING	\$250.00	\$117.23	\$250.00	\$250.00	\$250.00
100-41402-620 SUPPLIES VOTERS	\$50.00	\$33.96	\$50.00	\$50.00	\$50.00
100-41402-625 POSTAGE VOTERS	\$50.00	\$333.08	\$50.00	\$50.00	\$50.00
TOTAL 41402 VOTER REGISTRATION	\$2,015.00	\$1,993.06	\$3,630.00	\$3,630.00	\$3,630.00
41403 ELECTIONS					
100-41403-120 SALARY CLERKS/ COUNTERS	\$1,200.00	\$392.00	\$2,304.00	\$2,304.00	\$2,304.00
100-41403-220 SS ELECTION	\$75.00	\$24.32	\$143.00	\$143.00	\$143.00
100-41403-225 MEDI ELECTION	\$18.00	\$5.70	\$34.00	\$34.00	\$34.00
100-41403-550 PRINTING & ADMIN COSTS	\$2,000.00	\$1,413.30	\$8,450.00	\$8,450.00	\$8,450.00
TOTAL 41403 ELECTIONS	\$3,293.00	\$1,835.32	\$10,931.00	\$10,931.00	\$10,931.00
41501 FINANCE ADMINISTRATION					
100-41501-110 SALARY-FINANCE ADMINI	\$40,415.00	\$40,428.99	\$40,415.00	\$41,621.00	\$41,621.00
100-41501-210 HEALTH/DENTAL F.A.	\$21,371.00	\$20,159.06	\$20,447.00	\$20,447.00	\$20,447.00
100-41501-215 LIFE F.A.	\$44.00	\$43.16	\$44.00	\$44.00	\$44.00
100-41501-220 SS F.A.	\$2,506.00	\$2,213.10	\$2,506.00	\$2,581.00	\$2,581.00
100-41501-225 MEDI F.A.	\$586.00	\$517.53	\$586.00	\$604.00	\$604.00
100-41501-230 RETIRE F.A.	\$4,975.00	\$3,701.67	\$3,557.00	\$3,663.00	\$3,663.00
100-41501-330 CONTRACTED SERVICES FA	\$4,406.00	\$4,416.30	\$4,626.00	\$4,626.00	\$4,626.00
100-41501-560 DUES F.A.	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
100-41501-620 SUPPLIES F.A.	\$1,200.00	\$1,599.85	\$1,000.00	\$1,000.00	\$1,000.00
100-41501-621 SOFTWARE FINANCE	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-41501-625 POSTAGE F.A.	\$650.00	\$939.09	\$800.00	\$800.00	\$800.00
100-41501-690 FINANCE EQUIPMENT	\$500.00	\$66.67	\$500.00	\$500.00	\$500.00
100-41501-820 TRAINING/SEMINARS F.A.	\$50.00	\$40.00	\$80.00	\$80.00	\$80.00
100-41501-830 TRAVEL F.A.	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 41501 FINANCE ADMINISTRATION	\$76,929.00	\$74,150.42	\$74,787.00	\$76,192.00	\$76,192.00
41502 AUDIT SERVICES					
100-41502-301 AUDIT SERVICES	\$13,400.00	\$12,798.78	\$13,400.00	\$13,400.00	\$13,400.00
TOTAL 41502 AUDIT SERVICES	\$13,400.00	\$12,798.78	\$13,400.00	\$13,400.00	\$13,400.00
41503 ASSESSING ADMIN					

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100-41503-330 CONTRACTED SERVICES	\$42,000.00	\$45,260.06	\$45,200.00	\$45,200.00	\$45,200.00
100-41503-390 REGISTRY OF DEEDS	\$250.00	\$515.64	\$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	\$50.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41503-560 DUES ASSESSING	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
100-41503-620 SUPPLIES ASSESSING	\$50.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41503-625 POSTAGE ASSESSING	\$50.00	\$23.99	\$40.00	\$40.00	\$40.00
TOTAL 41503 ASSESSING ADMIN	\$44,920.00	\$49,569.69	\$48,012.00	\$48,012.00	\$48,012.00
41504 TAX COLLECTOR/TOWN CLERK					
100-41504-110 SALARY DEPUTY TX/TC	\$21,325.00	\$18,289.01	\$19,516.00	\$20,093.00	\$20,093.00
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	\$9,573.00	\$9,061.16	\$7,865.00	\$7,865.00	\$7,865.00
100-41504-215 LIFE TX/TC	\$44.00	\$43.16	\$44.00	\$44.00	\$44.00
100-41504-220 SS TX/TC	\$4,276.00	\$4,087.79	\$4,164.00	\$4,200.00	\$4,200.00
100-41504-225 MEDI TX/TC	\$1,000.00	\$956.01	\$974.00	\$982.00	\$982.00
100-41504-330 CURRENT USE TAX COLL	\$250.00	\$65.76	\$200.00	\$200.00	\$200.00
100-41504-331 TAX LIENS TAX COLLECTOR	\$1,000.00	\$800.00	\$900.00	\$900.00	\$900.00
100-41504-341 TELEPHONE TX/TC	\$780.00	\$712.71	\$780.00	\$780.00	\$780.00
100-41504-390 CONTRACTED SERVICES	\$11,000.00	\$10,888.05	\$11,500.00	\$11,500.00	\$11,500.00
100-41504-550 PRINTING TX/TC	\$1,500.00	\$2,038.95	\$1,000.00	\$1,000.00	\$1,000.00
100-41504-560 DUES TX/TC	\$120.00	\$90.00	\$120.00	\$120.00	\$120.00
100-41504-620 SUPPLIES TX/TC	\$450.00	\$421.26	\$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	\$6,773.29	\$6,000.00	\$6,000.00	\$6,000.00
100-41504-630 MAINTENANCE TX/TC	\$40.00	\$0.00	\$40.00	\$40.00	\$40.00
100-41504-670 BOOKS & PERIODICAL TX/TC	\$40.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41504-690 OFFICE EQUIPMENT -TX/TC	\$750.00	\$450.77	\$550.00	\$550.00	\$550.00
100-41504-820 TRAINING TX/TC	\$650.00	\$624.00	\$650.00	\$650.00	\$650.00
100-41504-830 TRAVEL TX/TC COLL	\$250.00	\$120.00	\$150.00	\$150.00	\$150.00
TOTAL 41504 TAX COLL/TOWN CLERK	\$105,691.00	\$103,064.06	\$102,547.00	\$103,168.00	\$103,168.00
41505 TREASURER					
100-41505-111 SALARY DEPUTY TREAS	\$300.00	\$330.00	\$500.00	\$500.00	\$500.00
100-41505-130 SALARY TREASURER	\$9,750.00	\$9,750.00	\$9,750.00	\$9,750.00	\$9,750.00
100-41505-220 SS TREASURER	\$605.00	\$624.96	\$605.00	\$605.00	\$605.00
100-41505-225 MEDI TREASURER	\$142.00	\$146.22	\$142.00	\$142.00	\$142.00
100-41505-560 DUES TREASURER	\$25.00	\$131.46	\$25.00	\$25.00	\$25.00
100-41505-620 SUPPLIES TREASURER	\$100.00	\$99.99	\$100.00	\$100.00	\$100.00
100-41505-820 TRAINING TREASURER	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-41505-830 TRAVEL TREASURER	\$350.00	\$262.25	\$350.00	\$350.00	\$350.00
TOTAL 41505 TREASURER	\$11,472.00	\$11,344.88	\$11,672.00	\$11,672.00	\$11,672.00
41509 BUDGET ADMIN					
100-41509-550 PRINTING BUDGET	\$250.00	\$137.75	\$100.00	\$100.00	\$100.00
100-41509-620 SUPPLIES BUDGET	\$200.00	\$160.22	\$200.00	\$200.00	\$200.00
100-41509-625 POSTAGE BUDGET	\$150.00	\$136.55	\$100.00	\$100.00	\$100.00
100-41509-820 TRAINING BUDGET	\$75.00	\$150.50	\$75.00	\$75.00	\$75.00
TOTAL 41509 BUDGET ADMIN	\$675.00	\$585.02	\$475.00	\$475.00	\$475.00

Town of Northwood

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Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
41510 TRUSTEES OF TRUST FUNDS					
100-41510-130 TTF STIPEND	\$900.00	\$600.00	\$900.00	\$900.00	\$900.00
100-41510-330 CONTRACTED SERVICES	\$2,100.00	\$0.00	\$2,205.00	\$2,205.00	\$2,205.00
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	\$1.00	\$1.00	\$1.00
TOTAL 41510 TRUSTEES OF TRUST FUNDS	\$3,101.00	\$600.00	\$3,182.00	\$3,182.00	\$3,182.00
41531 LEGAL OPERATIONS SERVICES					
100-41531-320 LEGAL OPERATIONS SVS	\$10,000.00	\$6,223.34	\$10,000.00	\$10,000.00	\$10,000.00
TOTAL 41531 LEGAL OPERATIONS SERVICE:	\$10,000.00	\$6,223.34	\$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,SETTLE	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
41552 PERSONNEL ADMINISTRATION					
100-41552-232 MAINTENANCE	\$2,500.00	\$952.50	\$2,500.00	\$2,500.00	\$2,500.00
100-41552-240 EMPLOYEE DISABILITY INS	\$8,700.00	\$7,051.36	\$8,700.00	\$8,700.00	\$8,700.00
100-41552-250 UNEMPLOYMENT PERS	\$7,544.00	\$7,429.28	\$10,051.00	\$10,051.00	\$10,051.00
100-41552-260 WORKERS COMP PERS	\$28,334.00	\$28,163.60	\$28,598.00	\$28,598.00	\$28,598.00
100-41552-290 VOL/EMPLOYEE APPREC	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 41552 PERSONNEL ADMINISTRATION	\$48,078.00	\$43,596.74	\$50,849.00	\$50,849.00	\$50,849.00
41911 PLANNING & DEVELOPMENT					
100-41911-112 SALARY PT PLANNER	\$24,097.00	\$24,096.81	\$24,097.00	\$24,814.00	\$24,814.00
100-41911-220 SS PLBD PLANNER	\$1,494.00	\$1,493.96	\$1,494.00	\$1,538.00	\$1,538.00
100-41911-225 MEDI PLBD PLANNER	\$349.00	\$349.44	\$349.00	\$360.00	\$360.00
100-41911-320 LEGAL PLANNING BD	\$1.00	\$1,441.98	\$1.00	\$1.00	\$1.00
100-41911-330 CONTRACTED SERVICES	\$400.00	\$675.00	\$1.00	\$1.00	\$1.00
100-41911-331 CTRD SERV.CLIENTS	\$75.00	\$245.32	\$300.00	\$300.00	\$300.00
100-41911-332 SRPC MEMBERSHIP DUES	\$4,708.00	\$4,707.00	\$4,800.00	\$4,800.00	\$4,800.00
100-41911-550 PRINTING/ADVERTISING	\$1,350.00	\$1,466.05	\$1,482.00	\$1,482.00	\$1,482.00
100-41911-620 SUPPLIES PLANNING BD	\$500.00	\$333.68	\$600.00	\$600.00	\$600.00
100-41911-625 POSTAGE PLANNING BD	\$500.00	\$719.94	\$500.00	\$500.00	\$500.00
100-41911-690 EQUIPMENT PLBD	\$450.00	\$1,130.98	\$400.00	\$400.00	\$400.00
100-41911-820 TRAINING PLANNING BD	\$700.00	\$630.00	\$600.00	\$600.00	\$600.00
100-41911-830 TRAVEL PLANNING BD	\$200.00	\$238.50	\$200.00	\$200.00	\$200.00
TOTAL 41911 PLANNING & DEVELOPMENT	\$34,824.00	\$37,528.66	\$34,824.00	\$35,596.00	\$35,596.00
41913 ZONING BOARD OF ADJUSTMENT					
100-41913-320 LEGAL ZONING BD	\$1.00	\$5,000.00	\$1.00	\$1.00	\$1.00
100-41913-330 CONTRACTED SERVICES ZBA	\$500.00	\$200.00	\$500.00	\$500.00	\$500.00
100-41913-550 PRINTING/ADVERTISING	\$700.00	\$434.75	\$700.00	\$700.00	\$700.00
100-41913-620 SUPPLIES ZONING BD	\$200.00	\$135.86	\$200.00	\$200.00	\$200.00
100-41913-625 POSTAGE ZONING BD	\$750.00	\$902.84	\$750.00	\$750.00	\$750.00
100-41913-690 EQUIPMENT ZBA	\$149.00	\$29.99	\$149.00	\$149.00	\$149.00
100-41913-820 TRAINING ZONING BD	\$300.00	\$254.00	\$300.00	\$300.00	\$300.00

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TOTAL 41913 ZONING BOARD OF ADJUSTME	\$2,600.00	\$6,957.44	\$2,600.00	\$2,600.00	\$2,600.00
41940 COMMUNITY HALL					
100-41940-330 CONTRACTED SERVICES	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41940-410 ELECTRICITY	\$600.00	\$478.84	\$600.00	\$600.00	\$600.00
100-41940-411 HEATING OIL/PROPANE	\$1,813.00	\$1,693.57	\$2,329.00	\$2,329.00	\$2,329.00
100-41940-430 MAINT & REPAIR	\$4,700.00	\$5,109.15	\$4,500.00	\$4,500.00	\$4,500.00
TOTAL 41940 COMMUNITY HALL	\$7,114.00	\$7,281.56	\$7,430.00	\$7,430.00	\$7,430.00
41941 TOWN PARADE BUILDINGS					
100-41941-330 CONTRACTED SERVICES	\$11,220.00	\$13,313.95	\$14,720.00	\$14,720.00	\$14,720.00
100-41941-341 TELEPHONE- TOWN HALL	\$7,200.00	\$6,664.78	\$7,200.00	\$7,200.00	\$7,200.00
100-41941-410 ELECTRICITY	\$6,800.00	\$6,647.61	\$6,800.00	\$6,800.00	\$6,800.00
100-41941-411 HEAT/OIL TOWN HALL	\$5,186.00	\$5,723.63	\$7,132.00	\$7,132.00	\$7,132.00
100-41941-430 MAINT & REPAIR PARADE	\$7,000.00	\$7,716.84	\$7,000.00	\$7,000.00	\$7,000.00
100-41941-440 DEEDED PROPERTY EXPS	\$15,000.00	\$5,550.00	\$15,000.00	\$10,000.00	\$10,000.00
100-41941-490 ALARM MONITORING	\$2,100.00	\$384.00	\$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	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41941-650 GROUNDS CARE TOWN WIDE	\$10,000.00	\$7,530.00	\$10,000.00	\$10,000.00	\$10,000.00
TOTAL 41941 TOWN PARADE BUILDINGS	\$66,256.00	\$54,280.81	\$71,702.00	\$66,702.00	\$66,702.00
41951 CEMETERIES					
100-41951-430 REPAIRS & MAINT	\$5,800.00	\$3,339.86	\$5,800.00	\$5,800.00	\$5,800.00
100-41951-610 SUPPLIES CEMETERIES	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
TOTAL 41951 CEMETERIES	\$6,000.00	\$3,539.86	\$6,000.00	\$6,000.00	\$6,000.00
41961 INSURANCE					
100-41961-520 GENERAL TOWN INSURANCE	\$37,064.00	\$36,371.00	\$38,917.00	\$38,000.00	\$38,000.00
100-41961-550 INSURANCE DEDUCTIBLES	\$1,000.00	\$1,100.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 41961 INSURANCE	\$38,064.00	\$37,471.00	\$39,917.00	\$39,000.00	\$39,000.00
41974 FACILITY/HIGHWAY COMMITTEE					
100-41974-130 FACILITY SECY STIPEND	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41974-131 HWY ADV SECY STIPEND	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41974-220 SS-HWY/FACILITY SECY	\$124.00	\$124.00	\$124.00	\$124.00	\$124.00
100-41974-225 MEDI-HWY/FACILITY SECY	\$29.00	\$29.00	\$29.00	\$29.00	\$29.00
100-41974-390 SUPPLIES	\$50.00	\$47.99	\$100.00	\$100.00	\$100.00
TOTAL 41974 FACILITY/HIGHWAY COMMIT	\$2,203.00	\$2,200.99	\$2,253.00	\$2,253.00	\$2,253.00
42111 POLICE COMMISSION					
100-42111-111 SALARY ADMINISTRATOR	\$2,596.00	\$1,436.01	\$2,596.00	\$2,674.00	\$2,674.00
100-42111-220 SS POLICE COMM	\$161.00	\$45.19	\$161.00	\$166.00	\$166.00
100-42111-225 MEDI POLICE COMM	\$38.00	\$10.56	\$38.00	\$39.00	\$39.00
100-42111-320 LEGAL COMMISSION	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00
100-42111-620 SUPPLIES COMMISSION	\$100.00	\$252.99	\$100.00	\$100.00	\$100.00
100-42111-690 EQUIPMENT COMMISSION	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
TOTAL 42111 POLICE COMMISSION	\$5,395.00	\$4,144.75	\$5,395.00	\$5,479.00	\$5,479.00

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
42112 POLICE DEPARTMENT					
100-42112-110 SALARY CHIEF OF POLICE	\$60,882.00	\$60,873.02	\$64,584.00	\$64,584.00	\$64,584.00
100-42112-111 SALARY F/T OFFICERS	\$237,987.00	\$239,913.21	\$246,156.00	\$246,156.00	\$246,156.00
100-42112-112 SALARY POLICE/ADMIN.ASST.	\$33,592.00	\$33,705.06	\$34,612.00	\$34,612.00	\$34,612.00
100-42112-113 SALARY P/T OFFICERS	\$17,911.00	\$17,640.96	\$19,421.00	\$19,421.00	\$19,421.00
100-42112-114 NIGHT DIFFERENTIAL	\$4,810.00	\$4,769.47	\$4,810.00	\$4,810.00	\$4,810.00
100-42112-140 O/T POLICE OFFICERS	\$28,000.00	\$25,325.16	\$28,000.00	\$28,000.00	\$28,000.00
100-42112-210 HEALTH/DENTAL POLICE	\$120,828.00	\$107,328.56	\$109,360.00	\$109,360.00	\$109,360.00
100-42112-211 HEALTH/DENTAL BUY OUT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-215 LIFE POLICE	\$548.00	\$518.44	\$548.00	\$548.00	\$548.00
100-42112-220 SS POLICE DEPT	\$3,578.00	\$3,757.75	\$3,738.00	\$3,738.00	\$3,738.00
100-42112-225 MEDI POLICE DEPT	\$5,149.00	\$5,462.57	\$6,581.00	\$6,581.00	\$6,581.00
100-42112-230 RETIRE POLICE DEPT	\$92,972.00	\$66,955.75	\$81,559.00	\$81,559.00	\$81,559.00
100-42112-320 LEGAL POLICE DEPT	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
100-42112-321 LEGAL CLAIMS, SETTLMTS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-330 CONTRACTED SERVICES	\$5,059.00	\$6,259.38	\$6,600.00	\$6,600.00	\$6,600.00
100-42112-334 JANITORIAL SERVICES	\$6,199.00	\$6,073.60	\$6,261.00	\$6,261.00	\$6,261.00
100-42112-335 SECURITY CAMERA SYSTEM	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-340 TELEPHONE POLICE DEPT	\$2,880.00	\$2,838.36	\$2,880.00	\$2,880.00	\$2,880.00
100-42112-341 PAGERS POLICE DEPT	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
100-42112-343 CELL PHONES POLICE DEPT	\$1,400.00	\$1,875.43	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-390 OTHER PROFESSIONAL SVS	\$2,050.00	\$516.00	\$2,050.00	\$2,050.00	\$2,050.00
100-42112-410 ELECTRICITY POLICE DEPT	\$3,500.00	\$3,861.32	\$3,500.00	\$3,500.00	\$3,500.00
100-42112-411 HEATING OIL/PROPANE	\$2,230.00	\$1,781.07	\$2,523.00	\$2,523.00	\$2,523.00
100-42112-430 EQUIPMENT/REPAIRS	\$5,000.00	\$4,183.47	\$5,000.00	\$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	\$1,000.00	\$524.80	\$1,000.00	\$1,000.00	\$1,000.00
100-42112-560 DUES POLICE DEPT	\$600.00	\$430.00	\$600.00	\$600.00	\$600.00
100-42112-620 SUPPLIES POLICE DEPT	\$2,000.00	\$2,633.27	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-625 POSTAGE POLICE DEPT	\$300.00	\$275.61	\$300.00	\$300.00	\$300.00
100-42112-630 BLDG MAINT & REPAIRS	\$2,000.00	\$1,938.79	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-635 GAS POLICE DEPT	\$22,000.00	\$30,621.88	\$25,000.00	\$25,000.00	\$25,000.00
100-42112-660 VEHICLE REPAIR	\$14,000.00	\$14,777.24	\$14,000.00	\$14,000.00	\$14,000.00
100-42112-661 SRO CRUISER USE FOR CBNA	\$3,500.00	\$1,835.69	\$4,000.00	\$3,500.00	\$3,500.00
100-42112-670 BOOKS & PERIOD	\$1,100.00	\$1,830.61	\$1,100.00	\$1,100.00	\$1,100.00
100-42112-680 SUPPLIES/UNIFORMS PD	\$8,500.00	\$6,232.34	\$8,500.00	\$8,500.00	\$8,500.00
100-42112-690 OFFICE EQUIP SMALL	\$6,000.00	\$1,214.60	\$9,000.00	\$9,000.00	\$9,000.00
100-42112-691 POLICE VEHICLE PURCHASE	\$0.00	\$0.00	\$36,680.00	\$36,680.00	\$36,680.00
100-42112-820 TRAINING & TRAVEL	\$3,500.00	\$3,956.49	\$3,500.00	\$3,500.00	\$3,500.00
TOTAL 42112 POLICE DEPARTMENT	\$713,078.00	\$671,909.90	\$751,866.00	\$751,366.00	\$751,366.00
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	\$189,504.00	\$150,935.30	\$196,950.00	\$193,160.00	\$193,160.00
100-42211-113 WAGES PART TIME FIRE	\$27,570.00	\$50,223.88	\$27,570.00	\$27,570.00	\$27,570.00
100-42211-140 OVERTIME SALARY F	\$2,839.00	\$1,208.92	\$2,839.00	\$2,839.00	\$2,839.00
100-42211-191 STIPENDS - VOLUNTEER	\$26,000.00	\$25,985.60	\$26,000.00	\$26,000.00	\$26,000.00
100-42211-193 PAY FOREST FIRE FIGHTING	\$1,033.00	\$0.00	\$1,033.00	\$1,033.00	\$1,033.00
100-42211-210 HEALTH/DENTAL FIRE DEPT	\$70,781.00	\$42,572.20	\$70,535.00	\$70,535.00	\$70,535.00

Town of Northwood 2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
100-42211-215 LIFE FIRE DEPT	\$288.00	\$204.98	\$288.00	\$288.00	\$288.00
100-42211-220 SS FIRE DEPT	\$3,633.00	\$4,814.98	\$3,633.00	\$3,633.00	\$3,633.00
100-42211-225 MEDI FIRE DEPT	\$3,639.00	\$3,226.98	\$3,747.00	\$3,692.00	\$3,692.00
100-42211-230 RETIRE FIRE DEPT	\$59,434.00	\$37,112.09	\$45,732.00	\$44,864.00	\$44,864.00
100-42211-330 CONTRACTED SERVICES	\$13,000.00	\$10,610.61	\$13,000.00	\$13,000.00	\$13,000.00
100-42211-331 COMM MGMT SERV FIRE	\$37,125.00	\$37,125.00	\$40,000.00	\$40,000.00	\$40,000.00
100-42211-340 TELEPHONE FIRE DEPT	\$1,800.00	\$1,481.38	\$1,500.00	\$1,500.00	\$1,500.00
100-42211-343 CELL PHONE FIRE DEPT	\$2,100.00	\$2,160.68	\$2,100.00	\$2,100.00	\$2,100.00
100-42211-410 ELECTRICITY FIRE DEPT	\$5,200.00	\$6,658.57	\$5,200.00	\$5,200.00	\$5,200.00
100-42211-411 HEATING OIL/PROPANE	\$7,520.00	\$9,772.45	\$8,789.00	\$8,789.00	\$8,789.00
100-42211-430 MAINT & REPAIR BLDG	\$5,000.00	\$3,574.77	\$5,000.00	\$5,000.00	\$5,000.00
100-42211-431 MAINT EQUIPMENT	\$5,000.00	\$8,664.90	\$5,000.00	\$5,000.00	\$5,000.00
100-42211-560 DUES FIRE DEPT	\$600.00	\$255.00	\$600.00	\$600.00	\$600.00
100-42211-610 TOOLS, HOSES,ETC	\$12,500.00	\$13,152.71	\$12,500.00	\$12,500.00	\$12,500.00
100-42211-611 SMALL ITEMS FIRE	\$250.00	\$236.80	\$250.00	\$250.00	\$250.00
100-42211-612 EQUIPMENT EMS	\$1,400.00	\$5,800.00	\$1,400.00	\$1,400.00	\$1,400.00
100-42211-613 SMALL MEDICAL SUPPLIES	\$3,000.00	\$3,801.67	\$3,000.00	\$3,000.00	\$3,000.00
100-42211-614 PREVENTION SUPPLIES	\$850.00	\$870.53	\$850.00	\$850.00	\$850.00
100-42211-615 FOAM FIRE DEPT	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-42211-616 REHAB SUPPLIES	\$1,000.00	\$703.48	\$1,000.00	\$1,000.00	\$1,000.00
100-42211-620 OFFICE SUPPLIES FIRE DEPT	\$1,500.00	\$1,452.77	\$1,500.00	\$1,500.00	\$1,500.00
100-42211-625 POSTAGE FIRE DEPT	\$150.00	\$191.03	\$150.00	\$150.00	\$150.00
100-42211-636 DIESEL FIRE DEPT	\$9,500.00	\$12,966.99	\$9,500.00	\$9,500.00	\$9,500.00
100-42211-640 BLDG CLEAN SUPP	\$300.00	\$313.75	\$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	\$16,906.11	\$17,500.00	\$17,500.00	\$17,500.00
100-42211-680 UNIFORMS FIRE DEPT	\$3,150.00	\$3,328.69	\$3,150.00	\$3,150.00	\$3,150.00
100-42211-681 GEAR FIRE DEPT	\$10,000.00	\$10,425.10	\$10,000.00	\$10,000.00	\$10,000.00
100-42211-690 OFFICE EQUIPMENT - FD	\$2,000.00	\$1,914.95	\$2,000.00	\$2,000.00	\$2,000.00
100-42211-691 HAZARDOUS MATERIAL	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
100-42211-693 HYDRANTS FIRE DEPT	\$2,000.00	\$305.45	\$2,000.00	\$2,000.00	\$2,000.00
100-42211-820 TRAINING FIRE DEPT	\$2,500.00	\$3,381.95	\$2,500.00	\$2,500.00	\$2,500.00
100-42211-821 TRAINING EMS	\$5,500.00	\$2,394.24	\$5,500.00	\$5,500.00	\$5,500.00
100-42211-880 GRANTS FIRE DEPT	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-42211-881 TOWN GRANT MATCH FIRE	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL 42211 FIRE DEPARTMENT	\$534,468.00	\$478,734.51	\$538,916.00	\$534,203.00	\$534,203.00
42217 MEDICAL SERVICES					
100-42217-390 MEDICAL SERVICES	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 42217 MEDICAL SERVICES	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
42401 BUILDING/CODE ENFORCEMENT					
100-42401-111 SALARY BI ASSISTANT	\$21,167.00	\$15,192.20	\$21,167.00	\$19,302.00	\$19,302.00
100-42401-112 SALARY CEO/BI	\$22,747.00	\$19,056.00	\$22,747.00	\$20,929.00	\$20,929.00
100-42401-113 SALARY BI SECRETARY	\$3,295.00	\$1,231.56	\$3,295.00	\$3,395.00	\$3,395.00
100-42401-220 SS B/I	\$2,927.00	\$2,199.73	\$2,927.00	\$3,015.00	\$3,015.00
100-42401-225 MEDI B/I	\$685.00	\$514.45	\$685.00	\$705.00	\$705.00
100-42401-330 CONTRACT SERVICE	\$3,000.00	\$1,350.00	\$3,000.00	\$2,350.00	\$2,350.00
100-42401-343 CELL PHONES BI	\$750.00	\$736.27	\$750.00	\$750.00	\$750.00

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
100-42401-560 DUES B/I	\$200.00	\$275.00	\$200.00	\$200.00	\$200.00
100-42401-620 SUPPLIES B/I	\$1,000.00	\$472.82	\$750.00	\$750.00	\$750.00
100-42401-625 POSTAGE B/I	\$175.00	\$86.01	\$175.00	\$175.00	\$175.00
100-42401-635 FUEL BUILDING INSP	\$400.00	\$579.54	\$800.00	\$800.00	\$800.00
100-42401-660 VEHICLE MAINT. BI	\$1,500.00	\$1,879.89	\$2,000.00	\$2,000.00	\$2,000.00
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	\$0.00	\$200.00	\$200.00	\$200.00
100-42401-820 TRAINING B/I	\$600.00	\$40.00	\$600.00	\$600.00	\$600.00
100-42401-830 TRAVEL B/I	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
TOTAL 42401 BUILDING/CODE ENFORCE	\$59,046.00	\$43,613.47	\$59,696.00	\$55,571.00	\$55,571.00
42901 EMERGENCY MANAGEMENT					
100-42901-620 SUPPLIES E/M	\$500.00	\$199.88	\$500.00	\$500.00	\$500.00
100-42901-690 EQUIP SUPPLIES E/M	\$1,000.00	\$1,462.20	\$1,000.00	\$1,000.00	\$1,000.00
100-42901-691 MGMT COST E/M	\$1.00	\$0.00	\$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	\$2,001.00	\$1,662.08	\$2,001.00	\$2,001.00	\$2,001.00
43111 HIGHWAY ADMINISTRATION					
100-43111-111 SALARY RD LABORER-GEN	\$41,267.00	\$42,913.92	\$41,267.00	\$41,267.00	\$41,267.00
100-43111-112 HWY LABORER II	\$33,946.00	\$35,592.80	\$33,946.00	\$33,946.00	\$33,946.00
100-43111-113 SALARY HWY CALL CREW	\$15,996.00	\$9,235.75	\$15,996.00	\$16,674.00	\$16,674.00
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	\$11,820.76	\$14,000.00	\$14,000.00	\$14,000.00
100-43111-210 HEALTH/DENTAL LABORER	\$24,500.00	\$24,121.06	\$23,025.00	\$23,025.00	\$23,025.00
100-43111-215 LIFE HWY LABORER	\$87.00	\$86.32	\$87.00	\$87.00	\$87.00
100-43111-220 SS HIGHWAY DEPT	\$6,916.00	\$6,376.34	\$6,916.00	\$6,946.00	\$6,946.00
100-43111-225 MEDI HIGHWAY DEPT	\$1,617.00	\$1,491.26	\$1,617.00	\$1,624.00	\$1,624.00
100-43111-230 RETIRE HIGHWAY	\$5,902.00	\$3,645.84	\$4,219.00	\$4,219.00	\$4,219.00
100-43111-330 CONTRACTED SERVICES HWY	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-43111-340 TELEPHONE HWY	\$625.00	\$583.63	\$625.00	\$625.00	\$625.00
100-43111-343 CELL PHONES-HWY	\$1,320.00	\$1,061.69	\$1,320.00	\$1,320.00	\$1,320.00
100-43111-390 CONTRACTED SERVICES	\$1,500.00	\$1,171.09	\$1,500.00	\$1,500.00	\$1,500.00
100-43111-410 ELECTRIC- HWY DEPT	\$1,550.00	\$1,147.52	\$1,550.00	\$1,550.00	\$1,550.00
100-43111-411 HEAT/OIL HWY DEPT	\$1,087.00	\$1,330.83	\$1,343.00	\$1,343.00	\$1,343.00
100-43111-412 ELECTRIC-RECYCLE BLDG	\$2,100.00	\$1,301.05	\$2,100.00	\$2,100.00	\$2,100.00
100-43111-413 HEAT/OIL RECYCLE BLDG	\$3,264.00	\$3,430.81	\$4,030.00	\$4,030.00	\$4,030.00
100-43111-610 SUPPLIES GEN HIGHWAY	\$750.00	\$3,138.86	\$750.00	\$750.00	\$750.00
100-43111-630 MAINT & REPAIRS TRUCK	\$7,000.00	\$7,900.06	\$7,000.00	\$7,000.00	\$7,000.00
100-43111-635 FUEL HWY	\$9,000.00	\$11,165.44	\$12,000.00	\$12,000.00	\$12,000.00
100-43111-661 EQUIP MAINT HWY	\$500.00	\$1,473.11	\$500.00	\$500.00	\$500.00
100-43111-680 TOOLS DEPT SUPPLIES HWY	\$500.00	\$0.00	\$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	\$180,218.00	\$175,327.98	\$181,082.00	\$181,797.00	\$181,797.00
43121 PAVING & RECONSTRUCTION					
100-43121-680 PAVING/RECON SUPPLIES	\$71,668.00	\$53,356.83	\$71,668.00	\$71,668.00	\$71,668.00
100-43121-880 HWY BLOCK GRANT	\$135,000.00	\$137,300.00	\$135,000.00	\$135,000.00	\$135,000.00

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
100-43121-881 TOWN BLOCK APPROP	\$50,000.00	\$46,313.42	\$50,000.00	\$50,000.00	\$50,000.00
TOTAL 43121 PAVING & RECONSTR	\$256,668.00	\$236,970.25	\$256,668.00	\$256,668.00	\$256,668.00
43122 HWY CLEANING & MAINTENANCE					
100-43122-390 CONTRACTED SERVICES	\$20,000.00	\$15,115.77	\$40,000.00	\$30,000.00	\$30,000.00
100-43122-680 GRAVEL HWY	\$10,000.00	\$7,553.00	\$10,000.00	\$10,000.00	\$10,000.00
100-43122-681 ASPHALT HWY	\$1,000.00	\$1,295.74	\$1,000.00	\$1,000.00	\$1,000.00
100-43122-682 CULVERT HWY	\$1,000.00	\$1,038.80	\$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	\$10,000.00	\$5,340.00	\$10,000.00	\$10,000.00	\$10,000.00
100-43122-812 ROAD DAMAGE HWY	\$5,000.00	\$3,552.72	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL 43122 HWY CLEANING & MAINTEN	\$48,000.00	\$33,896.03	\$68,000.00	\$58,000.00	\$58,000.00
43125 SNOW & ICE CONTROL					
100-43125-390 SNOW & ICE CONT SERVICES	\$100,000.00	\$98,423.70	\$110,000.00	\$110,000.00	\$110,000.00
100-43125-680 SNOW & ICE SAND	\$20,000.00	\$8,359.78	\$20,000.00	\$20,000.00	\$20,000.00
100-43125-681 SNOW & ICE SALT	\$25,000.00	\$22,365.85	\$25,000.00	\$25,000.00	\$25,000.00
100-43125-810 SNOW & ICE EQUIP RENTAL	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43125-812 SNOW & ICE EQUIP MAINT	\$3,000.00	\$18,400.19	\$3,000.00	\$3,000.00	\$3,000.00
100-43125-813 SNOW & ICE OTHER PLOW	\$3,000.00	\$2,589.75	\$3,000.00	\$3,000.00	\$3,000.00
TOTAL 43125 SNOW & ICE CONTROL	\$151,000.00	\$150,139.27	\$161,001.00	\$161,001.00	\$161,001.00
43163 STREET LIGHTING					
100-43163-410 ELEC STREET LIGHTING	\$300.00	\$326.00	\$300.00	\$300.00	\$300.00
TOTAL 43163 STREET LIGHTING	\$300.00	\$326.00	\$300.00	\$300.00	\$300.00
43211 SANITATION ADMINISTRATION					
100-43211-110 SALARY SANITATION P/T	\$19,921.00	\$23,219.02	\$19,921.00	\$20,514.00	\$20,514.00
100-43211-111 SALARY FOREMAN	\$33,946.00	\$28,706.88	\$33,946.00	\$33,946.00	\$33,946.00
100-43211-210 HEALTH/DENTAL	\$15,925.00	\$12,955.94	\$15,159.00	\$15,159.00	\$15,159.00
100-43211-215 LIFE SANITATION	\$44.00	\$36.52	\$44.00	\$44.00	\$44.00
100-43211-220 SS SANITATION	\$3,340.00	\$3,076.71	\$3,340.00	\$3,376.00	\$3,376.00
100-43211-225 MEDI SANITATION	\$781.00	\$719.40	\$781.00	\$790.00	\$790.00
100-43211-230 RETIRE	\$4,244.00	\$2,646.63	\$2,987.00	\$2,987.00	\$2,987.00
100-43211-330 CONTRACTED SERVICES	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-340 TELEPHONE SANITATION	\$680.00	\$611.60	\$650.00	\$650.00	\$650.00
100-43211-343 CELL PHONE SANITATION	\$400.00	\$332.07	\$350.00	\$350.00	\$350.00
100-43211-410 ELECTRICITY SANITATION	\$5,140.00	\$4,898.05	\$5,140.00	\$5,140.00	\$5,140.00
100-43211-411 HEATING OIL/PROPANE	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-430 EQUIP MAINT & REPAIR	\$1,000.00	\$3,889.18	\$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	\$0.00	\$0.00	\$0.00
100-43211-440 RENTAL SANITATION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-490 EXTERMINATION	\$700.00	\$0.00	\$250.00	\$250.00	\$250.00
100-43211-491 RECYCLING (PAPER)	\$1,500.00	\$95.65	\$1,500.00	\$1,500.00	\$1,500.00
100-43211-492 METALS SANITATION	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-43211-493 HAZARDOUS WASTE	\$2,000.00	\$2,424.92	\$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

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
100-43211-495 FACILITY IMPROV	\$1,500.00	\$73.92	\$1,000.00	\$1,000.00	\$1,000.00
100-43211-550 PRINTING/ADVERTISING TS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-560 DUES/SUBSCRIPTIONS	\$300.00	\$255.50	\$275.00	\$275.00	\$275.00
100-43211-610 SUPPLIES GEN SANITATION	\$600.00	\$1,484.31	\$600.00	\$600.00	\$600.00
100-43211-620 SUPPLIES RECYCLING COMM	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-43211-630 BLDG MAINT & REPAIR	\$1,000.00	\$670.00	\$1,000.00	\$1,000.00	\$1,000.00
100-43211-690 SAFETY EQUIP/SUPP	\$250.00	\$749.71	\$250.00	\$250.00	\$250.00
100-43211-820 CONFERENCES/TRAINING	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
100-43211-830 TRAVEL/MILEAGE	\$75.00	\$0.00	\$50.00	\$50.00	\$50.00
TOTAL 43211 SANITATION ADMINISTRATIO	\$94,951.00	\$86,846.01	\$91,848.00	\$92,486.00	\$92,486.00
43243 SOLID WASTE DISPOSAL					
100-43243-380 DEMO/FURNITURE DISPOSAL	\$14,000.00	\$14,000.00	\$14,420.00	\$14,420.00	\$14,420.00
100-43243-385 TRANSPORT/MILEAGE	\$14,000.00	\$14,000.00	\$14,420.00	\$14,420.00	\$14,420.00
100-43243-390 TIPPING LAMPREY	\$52,000.00	\$52,000.00	\$53,560.00	\$53,560.00	\$53,560.00
100-43243-391 LAMPREY LANDFILL COSTS	\$953.00	\$952.61	\$982.00	\$982.00	\$982.00
TOTAL 43243 SOLID WASTE DISPOSAL	\$80,953.00	\$80,952.61	\$83,382.00	\$83,382.00	\$83,382.00
44111 HEALTH DEPARTMENT					
100-44111-110 SALARY HEALTH OFFICER	\$10,065.00	\$7,726.32	\$10,065.00	\$10,365.00	\$10,365.00
100-44111-111 SALARY DEPUTY OFFICER	\$563.00	\$0.00	\$547.00	\$563.00	\$563.00
100-44111-220 SS HEALTH	\$659.00	\$479.00	\$658.00	\$677.00	\$677.00
100-44111-225 MEDI HEALTH	\$146.00	\$112.02	\$154.00	\$159.00	\$159.00
100-44111-343 CELL PHONE HEALTH	\$480.00	\$389.84	\$480.00	\$480.00	\$480.00
100-44111-391 ENVIRONMENTAL EM	\$2,200.00	\$1,241.44	\$2,200.00	\$2,200.00	\$2,200.00
100-44111-440 PROPERTY REPAIRS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44111-560 DUES HEALTH	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
100-44111-620 SUPPLIES HEALTH	\$250.00	\$403.95	\$250.00	\$250.00	\$250.00
100-44111-625 POSTAGE HEALTH	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
100-44111-635 FUEL HEALTH DEPT	\$300.00	\$299.39	\$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	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
TOTAL 44111 HEALTH DEPARTMENT	\$14,959.00	\$10,761.96	\$14,950.00	\$15,290.00	\$15,290.00
44141 ANIMAL CONTROL					
100-44141-111 SALARY AC OFFICER	\$8,679.00	\$2,327.51	\$12,740.00	\$12,740.00	\$12,740.00
100-44141-220 SS ANIMAL CONTROL	\$538.00	\$144.31	\$790.00	\$790.00	\$790.00
100-44141-225 MEDI ANIMAL CONTROL	\$126.00	\$33.76	\$185.00	\$185.00	\$185.00
100-44141-330 CONTRACTED SERVICES	\$372.00	\$80.21	\$500.00	\$500.00	\$500.00
100-44141-343 CELL PHONE	\$0.00	\$75.90	\$480.00	\$480.00	\$480.00
100-44141-350 MEDICAL RABIES	\$40.00	\$0.00	\$40.00	\$40.00	\$40.00
100-44141-390 S.P.C.A. ANIMAL CONTROL	\$1.00	\$0.00	\$300.00	\$300.00	\$300.00
100-44141-391 VET SERVICES RABIES A/C	\$400.00	\$126.00	\$400.00	\$400.00	\$400.00
100-44141-610 GEN FOOD	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-44141-620 SUPPLIES ACO	\$200.00	\$258.85	\$200.00	\$200.00	\$200.00
100-44141-635 GASOLINE	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00
100-44141-660 VEHICLE & MAINT A/C	\$1,000.00	\$0.00	\$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	\$12,256.00	\$3,046.54	\$17,535.00	\$17,535.00	\$17,535.00

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
44151 HEALTH AGENCIES-CHILDREN					
100-44151-840 RICHIE MCFARLAND CHILDREN	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
100-44151-841 YOUR VNA	\$3,308.00	\$3,308.00	\$3,308.00	\$3,308.00	\$3,308.00
100-44151-842 LAMPREY HEALTH CARE	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
100-44151-844 ROCKINGHAM CTY NUTR PR	\$1,324.00	\$1,324.00	\$1,324.00	\$1,324.00	\$1,324.00
100-44151-845 ROCKINGHAM CTY CAP	\$9,228.00	\$9,228.00	\$9,300.00	\$9,300.00	\$9,300.00
100-44151-849 SEACOAST MENTAL HEALTH	\$1,500.00	\$1,500.00	\$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	\$1,000.00	\$1,000.00	\$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	\$1,861.00	\$0.00	\$1,861.00	\$1,861.00	\$1,861.00
100-44151-856 CASA ADVOCATES	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
TOTAL 44151 HEALTH AGENCIES-CHILDREN	\$27,306.00	\$25,445.00	\$27,878.00	\$27,878.00	\$27,878.00
44411 WELFARE ADMINISTRATION					
100-44411-111 SALARY WELFARE DIRECTOR	\$15,829.00	\$14,876.03	\$15,829.00	\$16,307.00	\$16,307.00
100-44411-112 SALARY WELFARE ASSISTANT	\$389.00	\$0.00	\$389.00	\$400.00	\$400.00
100-44411-220 SS WELFARE	\$1,005.00	\$922.34	\$1,005.00	\$1,036.00	\$1,036.00
100-44411-225 MEDI WELFARE	\$235.00	\$215.74	\$235.00	\$242.00	\$242.00
100-44411-320 LEGAL/ LIENS WELFARE	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44411-343 CELL PHONE WELFARE	\$325.00	\$364.64	\$325.00	\$325.00	\$325.00
100-44411-560 DUES WELFARE	\$45.00	\$30.00	\$45.00	\$45.00	\$45.00
100-44411-620 OFFICE SUPPLIES - WELFARE	\$300.00	\$271.11	\$300.00	\$300.00	\$300.00
100-44411-625 POSTAGE WELFARE	\$1.00	\$40.82	\$150.00	\$150.00	\$150.00
100-44411-820 TRAINING & CONF WELFARE	\$150.00	\$130.00	\$150.00	\$150.00	\$150.00
100-44411-830 TRAVEL WELFARE	\$150.00	\$26.00	\$100.00	\$100.00	\$100.00
TOTAL 44411 WELFARE ADMINISTRATION	\$18,430.00	\$16,876.68	\$18,529.00	\$19,056.00	\$19,056.00
44451 MEDICAL PAYMENTS-WELFARE					
100-44451-350 MEDICAL SERVICES WELFARE	\$500.00	\$0.00	\$500.00	\$1.00	\$1.00
TOTAL 44451 MEDICAL PYMTS-WELFARE	\$500.00	\$0.00	\$500.00	\$1.00	\$1.00
44452 WELFARE VENDORS PAYMENTS					
100-44452-410 WELFARE ELECTRICITY	\$8,000.00	\$1,527.13	\$8,000.00	\$5,000.00	\$5,000.00
100-44452-411 WELFARE HEAT & OIL	\$8,000.00	\$328.31	\$8,000.00	\$7,000.00	\$7,000.00
100-44452-440 WELFARE RENTAL	\$25,000.00	\$2,890.50	\$25,000.00	\$15,000.00	\$15,000.00
100-44452-890 WELFARE MISCELLANEOUS	\$3,900.00	\$0.00	\$3,900.00	\$2,900.00	\$2,900.00
TOTAL 44452 WELFARE VENDORS PYMTS	\$44,900.00	\$4,745.94	\$44,900.00	\$29,900.00	\$29,900.00
45201 PARKS & RECREATION					
100-45201-120 SALARY BEACH ATTENDNTS	\$20,000.00	\$19,712.66	\$20,000.00	\$20,000.00	\$20,000.00
100-45201-121 SALARY PT COORDINATOR	\$20,877.00	\$22,977.94	\$20,877.00	\$21,509.00	\$21,509.00
100-45201-123 SALARY BEACH COORDNTR	\$5,038.00	\$635.48	\$5,038.00	\$5,188.00	\$5,188.00
100-45201-124 SALARY LEAGUE COORDNTR	\$4,604.00	\$48.56	\$4,748.00	\$4,748.00	\$4,748.00
100-45201-220 SS RECREATION	\$2,847.00	\$2,689.21	\$3,141.00	\$3,198.00	\$3,198.00
100-45201-225 MEDI RECREATION	\$666.00	\$628.96	\$735.00	\$748.00	\$748.00

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
100-45201-330 CONTRACTED SERVICES	\$1,050.00	\$729.74	\$716.00	\$716.00	\$716.00
100-45201-343 CELL PHONES RECREATION	\$1,250.00	\$936.27	\$1,000.00	\$1,000.00	\$1,000.00
100-45201-410 ELECTRICITY BALL FIELDS	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
100-45201-413 SANITATION RECREATION	\$1,344.00	\$1,446.38	\$1,732.00	\$1,732.00	\$1,732.00
100-45201-560 DUES RECREATION	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
100-45201-610 EQUIPMENT RECREATION	\$3,040.00	\$2,223.07	\$1,636.00	\$1,636.00	\$1,636.00
100-45201-620 SUPPLIES OFFICE	\$300.00	\$336.73	\$300.00	\$300.00	\$300.00
100-45201-625 POSTAGE-RECREATION	\$0.00	\$52.92	\$60.00	\$60.00	\$60.00
100-45201-650 SAND & MAINTENANCE	\$2,050.00	\$1,148.14	\$1,500.00	\$1,500.00	\$1,500.00
100-45201-810 RECREATION PROGRAMS	\$4,373.00	\$1,369.05	\$975.00	\$975.00	\$975.00
100-45201-820 P&R TRAINING	\$195.00	\$225.95	\$570.00	\$570.00	\$570.00
100-45201-830 P&R TRAVEL	\$1,200.00	\$92.10	\$500.00	\$500.00	\$500.00
TOTAL 45201 PARKS & RECREATION	\$68,899.00	\$55,318.16	\$64,093.00	\$64,945.00	\$64,945.00
 45501 LIBRARIES					
100-45501-110 SALARY LIBRARIAN	\$43,701.00	\$43,700.83	\$43,701.00	\$45,011.00	\$45,011.00
100-45501-111 SALARY LIBRARY AIDES	\$22,335.00	\$21,165.68	\$22,335.00	\$23,064.00	\$23,064.00
100-45501-112 SALARY CHILD LIBRARIAN	\$25,316.00	\$26,411.65	\$25,316.00	\$26,081.00	\$26,081.00
100-45501-113 LIBRARY STAFF SUBSTITUTE	\$1,167.00	\$191.46	\$1,167.00	\$1,167.00	\$1,167.00
100-45501-210 HEALTH/DENTAL LIBRARY	\$33,527.00	\$28,852.01	\$29,625.00	\$41,625.00	\$29,129.00
100-45501-215 LIFE INS LIBRARY	\$87.00	\$84.66	\$87.00	\$87.00	\$87.00
100-45501-220 SS LIBRARY	\$5,736.00	\$5,377.65	\$5,736.00	\$5,910.00	\$5,910.00
100-45501-225 MEDI LIBRARY	\$1,342.00	\$1,257.69	\$1,342.00	\$1,382.00	\$1,382.00
100-45501-230 RETIRE LIBRARY	\$5,301.00	\$3,514.94	\$4,413.00	\$4,413.00	\$4,413.00
100-45501-320 LEGAL LIBRARY	\$1.00	\$50.00	\$1.00	\$1.00	\$1.00
100-45501-330 CONTRACTED SVCES	\$10,398.00	\$7,861.72	\$9,311.00	\$9,311.00	\$9,311.00
100-45501-340 TELEPHONE LIBRARY	\$2,736.00	\$2,611.23	\$2,700.00	\$2,700.00	\$2,700.00
100-45501-410 ELECTRICITY LIBRARIES	\$3,336.00	\$3,001.17	\$3,008.00	\$3,008.00	\$3,008.00
100-45501-411 HEATING OIL/PROPANE	\$2,801.00	\$3,339.07	\$3,549.00	\$3,549.00	\$3,549.00
100-45501-430 BLDG MAINT LIBRARY	\$4,565.00	\$2,225.20	\$4,565.00	\$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	\$1,906.04	\$2,800.00	\$2,800.00	\$2,800.00
100-45501-621 TECH PROCESS LIBRARY	\$1,860.00	\$1,412.32	\$1,860.00	\$1,860.00	\$1,860.00
100-45501-625 POSTAGE LIBRARY	\$325.00	\$111.12	\$225.00	\$225.00	\$225.00
100-45501-630 SUPPLIES/JANITOR LIBRARY	\$300.00	\$261.12	\$500.00	\$500.00	\$500.00
100-45501-670 BOOKS & PERIODICALS	\$21,826.00	\$21,663.41	\$22,001.00	\$22,001.00	\$22,001.00
100-45501-690 OFFICE EQUIPMENT	\$3,000.00	\$2,846.52	\$2,500.00	\$2,500.00	\$2,500.00
100-45501-820 TRAINING & CONF	\$485.00	\$305.00	\$485.00	\$485.00	\$485.00
100-45501-825 PROGRAMS LIBRARY	\$1,550.00	\$1,139.14	\$1,550.00	\$1,550.00	\$1,550.00
100-45501-830 TRAVEL LIBRARY	\$900.00	\$757.60	\$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	\$225.00	\$0.00	\$225.00	\$225.00	\$225.00
TOTAL 45501 LIBRARIES	\$195,155.00	\$180,157.23	\$190,237.00	\$205,255.00	\$192,759.00
 45831 PATRIOTIC PURPOSES					
100-45831-610 MEMORIAL DAY SUPPLIES	\$1,000.00	\$959.00	\$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	\$1,500.00	\$959.00	\$1,500.00	\$1,500.00	\$1,500.00

Town of Northwood

2012 PROPOSED BUDGET

Account Number / Description	2011 Adopted	2011 Actual	2012 Dept	2012 Selectmen	2012 Bud Comm
45890 PD WAGE GRANT PROGRAMS					
100-45890-190 PD WAGE GRANT PROGRAMS	\$3,800.00	\$2,856.45	\$2,000.00	\$2,000.00	\$2,000.00
100-45890-225 WAGE GRANT -MEDI	\$90.00	\$39.05	\$29.00	\$29.00	\$29.00
TOTAL 45890 PD WAGE GRANT PROGRAMS	\$3,890.00	\$2,895.50	\$2,029.00	\$2,029.00	\$2,029.00
45899 DONATIONS					
100-45899-883 HISTORICAL SOC DONATN	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
100-45899-884 FOOD PANTRY DONATION	\$500.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00
TOTAL 45899 DONATIONS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,500.00
46111 CONSERVATION					
100-46111-320 LEGAL	\$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	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46111-491 TOWN FOREST LAND MGMT	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46111-550 PRINTING/EDUCATION CC	\$500.00	\$65.25	\$400.00	\$400.00	\$400.00
100-46111-560 DUES CONSERVATION	\$425.00	\$300.00	\$425.00	\$425.00	\$425.00
100-46111-620 SUPPLIES CONSERVATION	\$75.00	\$101.86	\$150.00	\$150.00	\$150.00
100-46111-621 MAPS CONSERVATION	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
100-46111-622 SPECIAL DAY	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
100-46111-690 EQUIPMENT	\$200.00	\$29.99	\$150.00	\$150.00	\$150.00
100-46111-820 TRAINING & CONF	\$150.00	\$112.00	\$150.00	\$150.00	\$150.00
TOTAL 46111 CONSERVATION	\$1,754.00	\$609.10	\$1,679.00	\$1,679.00	\$1,679.00
46510 ECONOMIC DEVELOPMENT					
100-46510-330 CONTRACTED SERVICES	\$200.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46510-550 PRINTING ECONOMIC DEV	\$500.00	\$470.00	\$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	\$76.12	\$50.00	\$50.00	\$50.00
100-46510-820 TRAINING & CONFERENCE	\$100.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46510-830 TRAVEL ECONOMIC DEV	\$15.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 46510 ECONOMIC DEVELOP	\$890.00	\$546.12	\$578.00	\$578.00	\$578.00
47231 INTEREST ON T.A.N.					
100-47231-340 INTEREST ON T.A.N.	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL 47231 INTEREST ON T.A.N.	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
GRAND TOTAL	\$3,263,099.00	\$2,972,850.85	\$3,351,733.00	\$3,332,573.00	\$3,320,077.00

Trustees of Trust Fund Report

The Northwood Trustees of Trust Funds consists of three elected individuals serving terms ranging from one to three years. Our responsibilities consist of monitoring and selecting investment vehicles for funds placed in trust for specific purposes. Those purposes may be designated by individual residences of the town or by town warrants voted on during annual town elections.

Current funds in trust fall into the following categories:

- Cemetery Common and Other Cemetery Funds – for the perpetual care of town cemeteries,
- Library Funds – for purchasing library materials for town residence,
- Expendable Trust Funds – for specific town improvements or maintenance as designated by town warrants,
- Miscellaneous Trust Funds – for specific purposes designated by individual town residences,
- Capital Reserve Funds – for town capital improvements as voted on during annual town elections, and
- School Capital Reserve Funds – for school purposes as voted on during annual town meetings.

Funds are invested in a number of investments in accordance with 'The Investment Policy and Guidelines for the Trustees of Trust Funds for the Town of Northwood, NH' and the statutes of the Charitable Trust Division, Office of Attorney General for the State of NH. Our investment policy limits investments to those investment vehicles that will preserve capital while providing income to adequately meet the demands of each specific trust's objectives. Other investment policies stipulated in the guidelines include choosing stable companies with high industry ratings, investment with an overall low risk rating, and maintaining diversification of fund assets.

The trustees meet as needed but at least quarterly to review investment earnings in relation with income needs of the trusts, invest and disburse funds in accordance with town warrants, and discuss other topics as necessary for the management of the trusts in accordance to each trust's stipulations. The annual report which follows summarizes the current activities for the various trusts entrusted to the trustees of trust funds.

Respectfully submitted,
Joann W. Bailey, Chairperson
Russell C. Eldridge, Trustee
Kevin T. Murphy, Trustee

2011 FINANCIAL REPORT OF TRUST FUNDS BY TRUSTEES OF TRUST FUNDS

Fiscal Year Ending December 31, 2011

Fd #	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 Beginning of Yr.	Income	Expended	Total Income End of Yr.	
		\$193,712.52	\$20,554.33	\$10,060.00	\$204,206.85	\$66,426.65	\$24,759.56	\$22,286.78	\$68,899.43	\$273,106.28
		\$48,445.89	\$8,355.38	\$60.00	\$56,741.27	\$54,480.11	\$1,541.75	\$323.41	\$55,698.45	\$112,439.72
		\$36,364.46	(\$214.24)		\$36,150.22	\$3,672.76	\$1,420.90	\$1,379.72	\$3,713.94	\$39,864.16
		\$19,414.93			\$19,414.93	\$21,537.68	\$27.22	\$300.00	\$21,264.90	\$40,679.83
	Miscellaneous Funds - Expendable									
	-0008 Water District Expendable Tr.	\$6,874.00	\$1,000.00		\$7,874.00	\$1,389.94	\$6.39		\$1,396.33	\$9,270.33
	-0017 Cable Expendable Trust	\$57,956.26	\$21,952.00	\$29,102.48	\$50,805.78	\$0.00	\$44.02	\$44.02	\$-	\$50,805.78
	-0021 Transfer Station Expendable Tr.	\$5,515.65	\$20,854.00		\$26,369.65	\$0.00	\$10.67		\$10.67	\$26,380.32
	-0025 Lagoon Maint. & Repr. Expend. Tr.	\$22,316.90	\$4,000.00	\$4,307.54	\$18,009.36	\$0.00	\$15.32	\$15.32	\$-	\$18,009.36
	-0027 Millfoil Cntrl. Treatmt. Prog. Expend	\$9,128.64	\$4,000.00	\$1,541.38	\$11,587.26	\$950.20	\$8.42	\$958.62	\$0.00	\$11,587.26
	-0028 Grant Match Expendable Tr.	\$32,822.72		\$29,477.45	\$3,345.27	\$124.35	\$19.75	\$144.10	\$0.00	\$3,345.27
	-0029 Benefit Vested Time Expend. Tr.	\$15,043.14	\$15,000.00		\$30,043.14	\$63.12	\$15.71		\$78.83	\$30,121.97
	-0032 Facility Com Bldg Expend. Tr.	\$31,621.69	\$16,000.00	\$14,882.28	\$32,739.41	\$0.00	\$27.05	\$27.05	\$-	\$32,739.41
	Total Miscellaneous Funds - Expendable	\$181,279.00	\$78,806.00	\$79,311.13	\$180,773.87	\$2,527.61	\$147.33	\$1,189.11	\$1,485.83	\$182,259.70
	Capital Reserve Funds									
	Town Capital Reserve									
	-0002 Highway Equipment	\$21,913.57	\$15,000.00		\$36,913.57	\$987.02	\$21.33	\$-	\$1,008.35	\$37,921.92
	-0003 Town Hall	\$-			\$-	\$1,767.79	\$0.97		\$1,768.76	\$1,768.76
	-0004 Highway Safety	\$576.10			\$576.10	\$94.95	\$25.45		\$94.95	\$671.05
	-0005 Fire Trust Fund	\$56,872.78		\$56,872.78	\$-	\$0.00	\$25.45		\$-	\$-
	-0006 Recreation Facility	\$80,464.62	\$24,357.00	\$44,398.03	\$60,423.59	\$0.00	\$61.91	\$61.91	\$-	\$60,423.59
	-0007 Transfer Facility	\$-			\$-	\$1,290.03	\$0.30		\$1,290.33	\$1,290.33
	-0022 Police Equipment	\$11,112.36			\$11,112.36	\$528.20	\$8.36		\$536.56	\$11,648.92
	-0031 Town Hall Improv/Add Fd	\$40,000.00			\$40,000.00	\$2,755.48	\$30.92		\$2,786.40	\$42,786.40
	-0030 Water District Enhancement	\$54,361.44	\$10,057.43		\$64,418.87	\$3,539.27	\$47.97		\$3,587.24	\$68,006.11
	Total Town Capital Reserve Funds	\$265,300.87	\$49,414.43	\$101,270.81	\$213,444.49	\$10,962.74	\$197.21	\$87.36	\$11,072.59	\$224,517.08
	School Capital Reserve									
	-0009 School Building Fund	\$100,112.15		\$57,207.85	\$42,904.30	\$22,716.04	\$76.11	\$22,792.15	\$-	\$42,904.30
	-0010 Special Education Fund	\$279.77			\$279.77	\$0.00	\$0.00		\$-	\$279.77
	Total School Capital Reserve Funds	\$100,391.92	\$-	\$57,207.85	\$43,184.07	\$22,716.04	\$76.11	\$22,792.15	\$-	\$43,184.07
	Total Capital Reserve Funds	\$365,692.79	\$49,414.43	\$158,478.66	\$756,628.56	\$33,678.78	\$273.32	\$22,879.51	\$11,072.59	\$267,701.15
	TOTAL OF ALL FUNDS MANAGED	\$844,909.59	\$156,915.90	\$247,909.79	\$753,915.70	\$182,323.59	\$28,170.08	\$48,358.53	\$162,135.14	\$916,050.84

**Town of Northwood
Schedule of Town Property - 2011**

Municipal Buildings

	<u>Location</u>	<u>Map - Lot</u>	<u>Acreage</u>	<u>Value</u>
Town Hall	818 First NH Turnpike	222-1	2.1	\$376,400
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	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 - 2011**

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
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	Blaisdell Drive	104-21	0.39	\$139,600
Land	Blaisdell Drive	104-22	0.1	\$4,900
Land & Building	Bow Lake Rd.	105-2	0.24	\$80,600
Land & Building	Simpson Ln	105-36	0.922	\$453,700
Land	Lake Sites Road	107-4	0.03	\$11,500
Land	Lake Shore Drive	108-18	0.14	\$50,500
Building	Esther Ln	109-26-10	0	\$15,200
Building	Esther Ln	109-26-13	0	\$15,500
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	116-113	1.4	\$85,500
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	Pine Street	122-52	0.58	\$13,700

**Town of Northwood
Schedule of Town Property - 2011**

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
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	Quimby Dr	205-16	1.2	\$25,300
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 & Building	Sherburne Hill	218-29	17	\$144,642
Land	Bow Lake Road	218-50	0.14	\$40,200
Land; building	Ridge Rd	219-19-1	3.42	\$217,800
Land; building	147 Ridge Road	219-30	1.85	\$129,800
Land	Bow Lake Road	222-60	1.7	\$46,800
Land	First NH Turnpike	222-30	103	\$255,400
Building	Gary Rd	222-33-20	0	\$22,800
Land	Kelsey Mill Road	224-35	0.91	\$43,300
Building	11 Mountain View Lane	230-82-2	0	\$28,600
Building	19 Mountain View Lane	230-82-51	0	\$33,100
Building	4 Pheasant Lane	230-82-62	0	\$63,300
Land	Nottingham Town Line	232-23	0.06	\$24,000
Land	First NH Turnpike	234-9-1	0.87	\$141,800
Land	Nottingham Road	234-32	0.02	\$2,600
Land	First NH Turnpike	234-36	0.17	\$56,300
Land; old road	Upper Deerfield Road	235-36	0.21	\$42,100
Land	Deerfield Town Line	241-2	0.5	\$1,300
TOTAL TOWN PROPERTY			852.012	\$10,453,442

2011 SUMMARY INVENTORY OF VALUATION

VALUE OF LAND ONLY	Acres	Valuation
Current Use	9673.75	1,038,502
Residential	4501.13	231,872,700
Commercial/Industrial	411.87	19,228,000
Total Taxable Land	14586.75	252,139,202
Tax Exempt and Non-Taxable	2795.00	19,800,500
VALUE OF BUILDINGS ONLY	# of Structures	
Residential		185,323,725
Manufactured Housing		11,689,000
Commercial		22,514,700
Discretionary Preservation Easement RSA 79-D	5	29,375
Total Taxable Buildings		219,556,800
Tax Exempt & Non Taxable Buildings		25,565,000
Utilities		3,756,300
Valuation Before Exemptions		475,452,302
EXEMPTIONS	# Granted	
Improvements to Assist Persons w/Disabilities	3	19,405
Blind Exemption	2	30,000
Elderly Exemption	51	5,144,100
Disabled Exemption	12	399,700
Wood Heating Energy System	13	46,865
Solar Energy Exemption	6	30,385
Total Amount of Exemptions		5,670,455
Net Valuations on which tax is computed		469,781,847
Less Utilities		3,756,300
Net Valuation without utilities on which tax rate for State Education Tax is computed:		466,025,547

CURRENT USE REPORT	Acres	Valuation
Farm Land	834.91	299,352
Forest Land	6,378.02	615,828
Forest Land with Documented Stewardship	1,641.42	108,331
Unproductive Land	185.20	3,363
Wet Land	634.21	11,628
Total Acres and Valuation	9,673.75	1,038,502
Total Number of Owners in Current Use	243	
Total Number of Parcels in Current Use	373	

NORTHWOOD ASSET SUMMARY by Asset Type

1/1/2011 to 12/31/2011

100 -- LAND							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
41941	L01	MARY WALDRON BEACH (105-43)	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	L100	59 LOWER CAMP ROAD 125-57	1/1/1950	8,642.07	0	0	8,642.07
41941	L101	SCHOOL LOT, LAND, SHED 125-62	1/1/1950	0	0	0	0
41941	L102	SCHOOL LOT LOWER CAMP 125-69	1/1/1950	0	0	0	0
41941	L103	SCHOOL LOT LOWER CAMP 125-70	1/1/1950	0	0	0	0
41941	L104	SCHOOL LOT LOWER CAMP 125-71	1/1/1950	0	0	0	0
41941	L105	SCHOOL LOT LOWER CAMP 125-72	1/1/1950	0	0	0	0
41941	L106	SCHOOL LOT LOWER CAMP 125-73	1/1/1950	0	0	0	0
41941	L107	SCHOOL LOT UPPER CAMP 244-43	1/1/1950	0	0	0	0
41941	L108	SCHOOL LOT UPPER CAMP 244-44	1/1/1950	0	0	0	0
41941	L109	SCHOOL LOT UPPER CAMP 244-45	1/1/1950	0	0	0	0
41941	L11	RIDGE CEMETERY 221-43	1/1/1996	0	0	0	0
41941	L110	SCHOOL LOT UPPER CAMP 244-50	1/1/1950	0	0	0	0
41941	L111	SCHOOL LOT UPPER CAMP 244-51	1/1/1950	0	0	0	0
41941	L112	SCHOOL LOT UPPER CAMP 244-52	1/1/1950	0	0	0	0
41941	L113	24 ASH ST 122/102 LAND & BLDG	10/24/2008	5,539.03	0	0	5,539.03
41941	L114	147 RIDGE RD 219-30	10/24/2008	9,345.04	0	0	9,345.04
41941	L115	NOTTINGHAM RD 234-32	10/24/2008	425.14	0	0	425.14
41941	L116	ELM STREET 123-45	9/29/2009	765.35	0	0	765.35
41941	L117	8 ELM STREET 123-51	1/1/2000	0	0	0	0
41941	L118	LYNN GR. RD BCH ACC 123/23 INT	10/19/2005	1,108.00	0	0	1,108.00
41941	L119	151 LYNN GROVE ROAD 113-6	10/19/2005	0	0	0	0
41941	L04	CONSV.LAND FROM STATE (109-23)	1/1/1989	3,436.00	0	0	3,436.00
41941	L120	PINE STREET 122-52	11/15/1995	0	0	0	0
41941	L121	PINE STREET 122-73	10/19/2005	771.82	0	0	771.82
41941	L122	19 MTN VIEW LANE 230/82:51	12/2/2010	4,752.94	0	0	4,752.94
41941	L123	11 MTN VIEW LANE 230/82:2	10/7/2010	4,953.30	0	0	4,953.30
41941	L124	GAVIAT ROAD	10/7/2010	9,807.73	0	0	9,807.73
41941	L125	NOTTINGHAM TOWN LINE 232/23	10/7/2010	2,761.73	0	0	2,761.73
41941	L126	10 GARY ROAD 222/33:20	11/29/2011	3,026.50	0	0	3,026.50
41941	L127	224 RIDGE ROAD 219/19:1	11/29/2011	23,688.30	0	0	23,688.30
41941	L128	203 SHERBURN HILL RD 218/29	11/29/2011	15,120.16	0	0	15,120.16
41941	L129	QUIMBY DRIVE 205/16	11/29/2011	2,929.09	0	0	2,929.09
41941	L130	RITA CIRCLE 116/113	11/29/2011	10,945.08	0	0	10,945.08
41941	L131	7 MURRAY LANE 109/97:6	11/29/2011	4,350.53	0	0	4,350.53
41941	L132	27 ESTHER LANE 109/26:13	11/29/2011	2,949.29	0	0	2,949.29
41941	L133	21 ESTHER LANE 109/26:10	11/29/2011	3,552.13	0	0	3,552.13
41941	L134	10 SIMPSON LANE 105/36	11/29/2011	49,078.58	0	0	49,078.58
41941	L135	383 BOW LAKE RD 105/2	11/29/2011	8,383.10	0	0	8,383.10
41941	L136	BLAISDELL DRIVE 104/21	11/29/2011	14,072.21	0	0	14,072.21

NORTHWOOD ASSET SUMMARY by Asset Type
1/1/2011 to 12/31/2011

41941	L137	BLAISDELL DRIVE 104/22	11/29/2011	2,962.31	0	0	2,962.31
41941	L139	LAKE SITES ROAD 107/4	12/23/2003	0	0	0	0
41941	L06	NORTHWOOD LK BEACH(109-28)	1/1/1960	21,427.00	0	0	21,427.00
41941	L140	LAKE SHORE DRIVE 108/18	11/9/2004	0	0	0	0
41941	L141	TASKER SHORE DR. (111/42)	1/1/1995	16,700.00	0	0	16,700.00
41941	L142	HARVEY LAKE RD (122/63)	1/1/2004	0	0	0	0
41941	L143	OAK STREET (122/80)	12/29/2003	0	0	0	0
41941	L144	SHORE DRIVE (123/29)	1/1/1935	0	0	0	0
41941	L145	LOWER DEERFIELD RD (124/20)	1/1/2004	0	0	0	0
41941	L146	LONG POND ROAD (207/24)	4/29/1997	0	0	0	0
41941	L147	BOW LAKE ROAD (218/50)	1/1/2006	0	0	0	0
41941	L148	RANGE ROAD (219/37)	1/1/2006	0	0	0	0
41941	L149	BOW LAKE RD FIRE POND (222/60)	5/9/1996	0	0	0	0
41941	L150	KELSEY MILL RD (224/35)	12/5/2005	0	0	0	0
41941	L151	FIRST NH TURNPIKE (234/36)	9/9/1996	0	0	0	0
41941	L152	DEERFIELD TOWN LINE (241/2)	1/29/2004	0	0	0	0
41309	L154	WOODMAN PARK (244/57)	12/18/1955	0	0	0	0
41941	L153	UPPER DEERFIELD RD (235/36)	9/6/1996	0	0	0	0
41941	L09	TASKER SHORE DR (110-20)	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	L38	BRYANT LIB. LAND (216-39)	6/27/2006	0	0	0	0
41941	L14NEW	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	L39	BENETT BR. BEACH (210-28)	1/1/1996	3,125.00	0	0	3,125.00
41941	L40	COMM HALL-LAND ONLY (212-1)	1/1/1920	371	0	0	371
41941	L41	FAIRVIEW CEMETERY (215-23)	1/1/1940	2,731.00	0	0	2,731.00
41941	L42	S. JOHNSON CEMETERY (216-20)	1/1/1940	17	0	0	17
41941	L44	CANTERBURY RD CEMETERY(216-41)	1/1/1940	819	0	0	819
41941	L46	NARROWS -LAND ONLY (216-48)	1/1/1985	32,487.00	0	0	32,487.00
41941	L47	MAIN ST. (OLD P.O) (216-56)	1/1/1998	11,933.00	0	0	11,933.00
41941	L48	TOWN WORKS WAY -LAND(222-39)	1/1/1970	121,199.00	0	0	121,199.00
41941	L52	TOWN PARADE LAND (222-1)	1/1/1872	2,049.00	0	0	2,049.00
41941	L54	HARVEY LAKE CEMETERY .(223-11)	1/1/1956	5,336.00	0	0	5,336.00
41941	L55	PINE GROVE CEMETERY (231-41)	1/1/1998	67,500.00	0	0	67,500.00
41941	L56	8 MOUNTAIN RD LND IMP (234-71)	1/1/1920	332	0	0	332
41941	L57	MOUNTAIN RD(234-70)	1/1/1998	60,300.00	0	0	60,300.00
41941	L59	EAST END FIRE- LAND (234-82)	1/1/1989	1,026.00	0	0	1,026.00
41941	L5NEW	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	PARSONAGE LOT. -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

NORTHWOOD ASSET SUMMARY by Asset Type
1/1/2011 to 12/31/2011

41941	L64	WINDING HILL RD(240-2)	1/1/1982	94,300.00	0	0	94,300.00
41941	L66	DESLAURIERS LOT (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	39.5	1,955.30	72,345.73
41941	L88	SCHOOL LOT (244-5) LUCAS POND	1/1/1950	0	0	0	0
41941	L94	GILES LOT-FOREST 235-40	3/27/1996	0	0	0	0
41941	L95	CONSERVATION LAND 222-30	6/20/2011	157,557.42	0	0	157,557.42
41941	L96	SCHOOL LOT LOWER CAMP 124-4	1/1/1950	0	0	0	0
41941	L97	SCHOOL LOT LOWER CAMP 124-10	1/1/1950	0	0	0	0
41941	L98	SCHOOL LOT LOWER CAMP 125-41	1/1/1950	0	0	0	0
41941	L99	SCHOOL LOT LOWER CAMP 125-49	1/1/1950	0	0	0	0
41941	L85	SCHOOL LOT (244-2) LUCAS POND	1/1/1950	0	0	0	0
41941	L86	SCHOOL LOT (244-3) LUCAS POND	1/1/1950	0	0	0	0
41941	L92	SCHOOL LOT (244-9) LUCAS POND	1/1/1950	0	0	0	0
41941	L87	SCHOOL LOT (244-4) LUCAS POND	1/1/1950	0	0	0	0
41941	L91	SCHOOL LOT (244-8) LUCAS POND	1/1/1950	0	0	0	0
41941	L90	SCHOOL LOT (244-7) LUCAS POND	1/1/1950	0	0	0	0
41941	L93	SCHOOL LOT (244-10) LUCAS POND	1/1/1950	0	0	0	0
41941	L89	SCHOOL LOT (244-6) LUCAS POND	1/1/1950	0	0	0	0
41941	L76	SCHOOL LOT (244-11)LUCAS POND	1/1/1950	167,300.00	0	0	167,300.00
41941	L7NEW	NWD BEACH PARKING (109-32)	1/1/1935	439	0	0	439
Total				2,049,116.47		1,955.30	2,043,250.58
200 -- LAND IMPROVEMENTS							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
41941	L138	ATHLETIC FIELD IMPR. (222-27)	12/31/2011	206,131.66	20	5,153.29	200,978.37
41941	L07	GROUP OF ASPHALT PAVING-HW	1/1/2002	113,202.00	20	5,660.10	59,431.05
41941	L08	GROUP OF RETAINIG 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	1,965.00
41941	L13	GROUP OF ASPHALT PAVING-LB	1/1/1999	6,230.00	20	311.5	2,336.25
41941	L14	GROUP OF RETAINING WALL-LB	1/1/1999	5,656.00	20	282.8	2,121.00
41941	L49	RIDGE F.D LAND IMP ((221-44)	1/1/1954	762	0	0	762
41941	L50	POLICE STATION-LAND (217-47)	1/1/1990	8,446.00	0	0	8,446.00
41941	L51	CHESLEY LIB. LAND (234-71)	1/1/1953	2,489.00	0	0	2,489.00
41941	L58	8 MOUNTAIN RD-LAND (234-71)	1/1/1989	12,571.00	0	0	12,571.00
41941	L80	CONSERVATION LAND (221/40:1)	12/31/2008	132,633.53	0	0	132,633.53
41941	L81	ATHLETIC FIELD (222-27)	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	KELSEY MILL RD LAND (224-35)	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				627,775.88		11,669.69	533,787.89

NORTHWOOD ASSET SUMMARY by Asset Type

1/1/2011 to 12/31/2011

300 -- BUILDINGS & IMPROVEMENTS							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
41941B	B0003	RENOVATION POLICE STATION	1/1/1999	70,000.00	50	1,200.00	55,000.00
41941B	B0009	TOWN HALL RENOVATION	1/1/2000	62,000.00	50	1,040.00	50,040.00
41941B	B0010	ADDITON: CHESLEY LIBRARY	1/1/1991	106,000.00	50	1,920.00	66,640.00
41941B	B0011	RENOV: ADA RAMP, EGRESS	1/1/1997	60,487.00	50	1,209.74	42,945.77
41941B	B0016	ADDITION:NARROWS FIRE STATION	1/1/1995	51,500.00	50	1,030.00	34,505.00
41941B	B1000	BLDG: TOWN HALL GARAGE	1/1/1970	8,286.00	50	165.72	1,408.62
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	5,824.00
41941B	B1003	KOHLER GENERATOR TOWN HALL	6/8/2010	10,295.80	7	1,470.83	8,089.55
41941B	B2001	BUILDING: CHESLEY LIBRARY	1/1/1953	43,850.00	50	0	0
41941B	B3001	BLDG: FIRE STATION #1 RIDGE	1/1/1954	18,830.00	50	0	0
41941B	B3002	KOHLER GENERATOR RIDGE FIRE	10/20/2011	8,600.00	7	614.29	7,985.71
41941B	B4001	BLDG: FIRE STATION #2 NARROWS	1/1/1990	87,500.00	50	1,550.00	54,175.00
41941B	B4002	KOHLER GENERATOR-NARROWS	10/20/2011	8,500.00	7	607.15	7,892.85
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	21,700.00
41941B	B6001	BLDG: COMMUN ITY HALL	1/1/1890	7,070.00	50	0	0
41941B	B6002	COMMUNITY HALL RESTORATION	11/21/2007	31,399.99	50	628	28,573.99
41941B	B7001	BLDG BRYANT LIBRARY (216-39)	1/1/1890	244	0	0	244
41941B	B8001	BLDGH:HWY SALT SHED	1/1/1970	0	20	0	0
41941B	B8006	TRANS STA OFFICE, SWAPSHOP	1/1/1970	0	50	0	0
41941B	B9000	SHED MARY WALDRON BEACH 105/4	6/1/2001	2,100.00	10	105	0
41941B	B9001	NWD BEACH SHED 109/28	6/1/2001	2,100.00	10	105	0
41941B	B9002	SHED-ATHLETIC FIELD 222/27	6/1/2010	2,600.00	10	260	2,210.00
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	115,300.00
41941B	B8005	CONTAINER ROOF TRANSF STAT	3/19/2007	12,000.00	10	1,200.00	6,600.00
Total				823,739.79		17,233.73	509,134.49
500 -- MACHINERY & EQUIPMENT							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
42111-PD	ME19	2009 CARGO E/M BOX TRLR	6/1/2009	0	0	0	0
42111-PD	ME22	MOBILE DATA TERMINALS	3/18/2011	29,141.33	5	2,914.14	26,227.19
42211-FD	ME23	25 PORTABLE RADIOS	6/1/2006	45,000.00	5	4,500.00	0
42211-FD	ME24	9 MOBILE MOUNTED RADIOS	6/1/2006	27,000.00	5	2,700.00	0
42211-FD	ME25	ECLIPSE THERMAL IMAGE CAMERA	11/9/2009	4,595.00	5	919	2,297.50
42211-FD	ME26	BULLARD THERM. IMAGE CAMERA	5/4/2005	11,999.00	5	0	0
42211-FD	ME27	16 SCOTT NxG2 4.5 SCBA'S	3/14/2005	55,440.00	10	5,544.00	19,404.00
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	15,843.75
43211-TS	ME15	1 CONTAINER-STEEL	7/7/2009	6,450.00	10	645	4,837.50
42211-FD	ME17	MERCURY 2009 30 ML, SEAWOLF	10/7/2009	3,758.00	10	375.8	2,818.50

NORTHWOOD ASSET SUMMARY by Asset Type

1/1/2011 to 12/31/2011

42111-PD	ME13	RADAR UNIT	3/7/2007	2,330.00	5	466	233
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	663.3	0
42111-PD	ME05	DIGITAL EYEWITNESS VID. CAMERA	8/25/2004	6,035.00	5	0	0
42211-FD	ME06	AIR COMPRESSOR 5000 PSI	6/30/2004	6,500.00	5	0	0
43111-HWY	ME07	PLOW,WING,BODY & PART	8/12/2005	43,900.00	5	0	0
42111-PD	ME08	RADAR TRAILER	7/20/2006	8,520.00	10	852	3,834.00
43111-HWY	ME11	SANDER-STAINLESS STEEL	1/21/2007	9,921.00	10	992.1	5,456.55
43211-TS	ME12	2 CONTAINERS-STEEL	5/16/2007	11,810.00	10	1,181.00	6,495.50
Total				349,270.33		24,189.84	87,447.49
700 -- FURNITURE & FIXTURES							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
49999-OTHE	F1001	COMPUTER SYSTEM UPGRADES	12/21/2011	15,959.18	3	2,659.87	13,299.31
Total				15,959.18		2,659.87	13,299.31
800 -- COMMUNICATION EQUIPMENT							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr Exp	Book Value
41309	ME18	CABLE ACCESS EQUIPMENT	11/24/2010	50,922.85	5	10,184.57	35,645.99
41309	ME09	CABLE ACCESS EQUIPMENT	2/3/2006	20,120.76	5	2,012.09	0
41309	ME10	CABLE EQUIPMENT	12/31/2007	16,192.45	5	3,238.49	1,619.24
Total				87,236.06		15,435.15	37,265.23
900 -- ROADWAYS							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
43111-HWY	L83	RECLAIM/PAVE OLD TRNPK RD	10/28/2009	130,303.65	7	18,614.81	83,766.62
43111-HWY	R015	DAVLYNN DRIVE (234/41:14)	5/15/2005	0	7	0	0
43111-HWY	R011	2010 PAVING & RECLAIMING	9/1/2010	156,298.05	7	22,328.29	122,805.61
43111-HWY	R016	TWOMBLY DRIVE (244/33:6)	9/20/2005	0	0	0	0
43111-HWY	R012	2010 PAVING	11/24/2010	36,850.32	7	5,264.33	28,953.82
43111-HWY	R013	2011 PAV/RECLAIM BLAKES, &WHR	10/26/2011	152,742.53	7	10,910.18	141,832.35
43111-HWY	R014	2011 PAVING OLD MTN RD	12/21/2011	38,513.42	7	2,750.96	35,762.46
43111-HWY	R010	OLD PITTSFIELD ROAD	8/27/2008	69,392.00	7	9,913.14	34,696.01
43111-HWY	R001	HARMONY RD	11/1/2004	76,361.61	7	5,454.41	0
43111-HWY	R002	2005 HARMONY CULVERT REPLACE	6/1/2005	88,250.00	7	12,607.14	6,303.59
43111-HWY	R003	2005 PAVING	6/1/2005	46,252.00	7	6,607.43	3,303.70
43111-HWY	R004	UNDERWOOD-ENGINEERING	1/22/2005	38,600.00	7	5,514.29	2,757.11
43111-HWY	R005	HARMONY RD PAVING OVERLAY	11/1/2006	125,341.24	7	17,905.89	26,858.84
43111-HWY	R006	HARMONY ROAD	11/1/2006	155,862.87	7	22,266.12	33,399.21
43111-HWY	R007	GULCH MTN DAM -ENGINEERING	5/23/2006	16,582.87	7	2,368.98	3,553.48
43111-HWY	R008	BOW STREET-OVERLAY	9/19/2007	69,547.50	7	9,935.36	24,838.38
43111-HWY	R009	HARMONY ROAD-OVERLAY	8/22/2007	69,090.38	7	9,870.05	24,675.15
Total				1,269,988.44		162,311.38	573,506.33

NORTHWOOD ASSET SUMMARY by Asset Type

1/1/2011 to 12/31/2011

1000 -- BRIDGES							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
41941	L05	FOOT BRIDGE:ENTRANCE WAY-LB	1/1/1999	8,500.00	20	425	3,187.50
41941	L84	BENNETT BRIDGE-(ACTUAL BRIDGE)	12/31/2009	125,071.00	39.5	3,126.78	115,690.66
Total				133,571.00		3,551.78	118,878.16
600H -- LICENSED VEHICLE HEAVY							
Dept Code	Number	Description	Purch Date	Purch Price	Life	Cur Depr	Book Value
42211-FD	LVH03	2008 HME PUMPER ENGINE 1	6/18/2008	316,683.00	20	15,834.15	261,263.47
43111-HWY	LVH17	2001 INTNL PLOW DUMP	11/17/2010	22,900.00	10	2,290.00	19,465.00
42211-FD	LVH04	FIRE TRUCK-NAVISTAR TANKER 1	1/1/1995	182,835.00	20	9,141.75	31,996.12
42211-FD	LVH05	FIRE TRUCK-SPARTAN ENGINE 3	1/1/1997	297,815.00	20	14,890.75	81,899.12
42211-FD	LVH06	RESCUE TRUCK-INTRNL RESCUE 1	1/1/1997	195,120.00	20	9,756.00	53,658.00
42211-FD	LVH11	2004 INTERNATIONAL-ENGINE 2	1/22/2004	187,294.00	20	9,364.70	117,058.75
43111-HWY	LVH12	DUMP TRUCK1993 INT DUMP	4/9/2004	7,300.00	3	0	0
43111-HWY	LVH14	2006 LIBERTY INTNL DUMP	6/28/2005	52,710.00	10	5,271.00	18,448.50
42211-FD	LVH15	AMBULANCE 2 FORD	12/28/2007	147,184.97	20	7,359.25	114,068.34
43111-HWY	LVH16	CHEVY 3500 1 TON DUMP	4/13/2007	30,479.00	20	1,523.95	23,621.22
Total				1,440,320.97		75,431.55	721,478.52
600L -- LICENSED VEHICLES-LIGHT							
Dept Code	Number	Description	Purch Date	Purch 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	7,614.30
42111-PD	LVL27	2010 CROWN VICTORIA	4/14/2010	32,354.61	5	6,470.92	22,648.23
43111-HWY	LVL12	DUMP TRUCK	1/1/1996	33,276.00	7	0	0
49999-	LVL17	FORD CROWN VIC-TOWN HALL	1/1/2003	27,067.00	5	0	0
42111-PD	LVL18	FORD CROWN VICTORIA	1/1/2003	27,067.00	5	0	0
42111-PD	LVL20	2004 FORD EXPLORER- POLICE	4/19/2004	28,388.00	5	0	0
49999	LVL21	2005 FORD RANGER P/U TRUCK	5/25/2005	13,669.00	5	0	0
42111-PD	LVL22	2005 FORD CROWN VICTORIA	4/6/2005	22,448.00	5	0	0
42211-FD	LVL23	2006 FORD EXP. XLS FIRE DEPT	6/28/2006	21,607.20	5	2,160.72	0
42111-PD	LVL24	2006 FORD EXPLORER XLT 4X4	4/5/2006	25,961.00	5	2,596.10	0
42111-PD	LVL25	2007 CROWN VICTORIA	3/28/2007	28,836.20	5	5,767.24	2,883.62
Total				305,585.01		22,071.18	33,146.15
Total				7,102,563.13		336,509.47	4,671,194.15

Town Clerk Report

	2011	2010	2009
Motor Vehicles	\$596,291.41	\$592,807.71	\$629,347.15
Dogs	5,853.50	4,834.00	6,017.50
Vital Records	1,256.00	1,213.00	992.00
Marriage Licenses	1,139.00	1,521.00	1,216.00
Dog Fines	1,975.00	2,029.00	2,728.50
Bad Check Fees	200.00	200.00	250.00
Boats	2,257.36	2,733.06	3,010.52
Town Clerk Fees	25,760.00	22,563.00	21,963.50
EB2Gov Fees Due Interware	528.20	302.75	N/A
GRAND TOTAL	\$635,260.47	\$628,203.52	\$665,525.17

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

Tax Collector 2011 Report
Summary of Tax Account
Year Ended December 31, 2011

Uncollected Taxes:	2011	2010	2009	Prior
Property Taxes		1,136,472.33		
Land Use Change				
Yield Taxes		3,980.93		
Prior Fiscal Yr. Credits	(3,304.59)			
This Year's New Credits	(10,165.99)			
 Taxes Committed to Collector:				
Property Taxes	11,494,264.78			
Land Use Change		5,630.00		
Yield Taxes	587.40		5,695.89	
Excavation Tax			441.86	
 Overpayments:				
Credits Refunded	7,914.82			
Interest – Late Tax	9,517.26		69,817.56	
TOTAL DEBITS:	\$11,504,443.68	\$1,216,408.57		\$565.00
 Remitted to Treasurer:				
Property Taxes	10,457,872.87		641,109.51	
Land Use Change		5,630.00		
Yield Taxes			6,732.17	
Interest/Penalties	9,517.26		69,817.56	
Excavation Tax			441.86	
Converted to Liens (Principal Only)			493,490.25	
 Abatements Made:				
Property Taxes	2,601.58		4,182.00	
Current Levy Deeded	29,225.00			
 Uncollected Taxes End of Fiscal Year:				
Property Taxes	1,004,565.33			
Yield Taxes	587.40		635.22	
Property Tax Credit Balance	(5,555.76)			
TOTAL CREDITS:	\$11,504,443.68	\$1,216,408.57		\$565.00

Respectfully submitted,
Judy C. Pease, Tax Collector

Tax Collector 2011 Report
Summary of Tax Account
Year Ended December 31, 2011

Unredeemed & Executed Liens	2011	2010	2009	Prior
Unredeemed Liens Balance at Beginning of Fiscal Year:		350,317.89	159,208.90	29,106.08
Liens Executed During Fiscal Year	535,423.09			
Interest & Costs Collected (after Lien Execution)	6,715.92	31,614.98	47,349.38	1,119.79
TOTAL LIEN DEBITS:	\$542,139.01	\$381,932.87	\$206,558.28	\$30,225.87
Remitted to Treasurer During Fiscal Year:				
Redemptions	124,330.92	128,294.47	125,067.86	1,230.96
Interest & Costs Collected	6,715.92	31,614.98	47,349.38	1,119.79
Abatements of Unredeemed Liens			687.34	
Liens Deeded to Municipality	29,985.32	35,902.46	20,438.15	5,258.77
Unredeemed Liens Balance at End of Year:	381,106.85	185,565.56	13,015.55	22,616.35
TOTAL LIEN CREDITS:	\$542,139.01	\$381,932.87	\$206,558.28	\$30,225.87

Respectfully submitted,
Judy C. Pease, Tax Collector

Town Treasurer Report

Cash Balance as of January 1, 2011 **\$ 4,123,932.25**

CURRENT RECEIPTS:

Selectmen – various departments	997,786.21	
Tax Collector	11,562,154.50	
Town Clerk	635,260.47	
TD Bank Interest (\$2,215.40 minus .54 cent bank correction)	2,214.86	
Total 2011 Receipts		\$13,197,416.04

Total Amount Available from All Sources	\$17,321,348.29
Less Total Expenditures as per Selectmen	\$13,361,383.82
Total Cash on Hand, December 31, 2011	\$ 3,959,964.47

NORTHWOOD CONSERVATION COMMISSION - Escrow Account

Balance as of January 1, 2011	343,895.88
Added Deposits	18,775.00
Total Interest Received	529.88
Withdrawals	181,148.56
Balance as of December 31, 2011	182,052.20

FIRE/RESCUE DEPARTMENT VEHICLES

SPECIAL REVENUE FUNDS

Balances as of January 1, 2011	Ambulance (30%)	Fire Dept. (70%)	Totals
	\$ 58,589.33	\$ 136,708.43	\$195,297.76
Deposits	33,982.68	79,292.81	
Interest	149.46	348.82	
Withdrawals	367.88	4,094.36	
Balances as of December 31, 2011	\$ 92,353.59	\$212,255.70	
Total Balance 100% of Funds as of December 31, 2011			\$304,609.29

LAGOON FUND – Escrow Account

Balance as of January 1, 2011	23,501.28
Total Interest Received	37.73
Total Deposits Received	12,165.00
Withdrawals	12,300.00
Balance as of December 31, 2011	\$23,404.01

RECREATION REVOLVING FUND

Balance as of January 1, 2011	15,545.73
Total Interest Received	33.64
Total Deposits Received	25,431.05
Total Withdrawals	19,801.98
Balance as of December 31, 2011	\$21,208.44

Town Treasurer Report

ESCROW ACCOUNTS

Deerfield Pilgrim Construction

Balance as of January 1, 2011	209.85
Total Interest Received	.10
Balance as of December 31, 2011	209.85

Village At Mead Field

Balance as of January 1, 2011	37,399.89
Total Interest Received	18.70
Balance as of December 31, 2011	37,418.59

Millstone Realty Trust

Balance as of January 1, 2011	123.52
Total Interest Received	2.27
Deposits	11,731.78
Balance as of December 31, 2011	11,857.57

Masten Estates

Balance as of January 1, 2011	3,459.94
Total Interest Received	1.20
Withdrawals	2,144.86
Balance as of December 31, 2011	1,316.28

Newbury North

Balance as of January 1, 2011	243.08
Total Interest Received	.23
Deposit	4,100.00
Withdrawals	4,270.67
Balance as of December 31, 2011	72.64

Jandebeur Timber Account

Balance as of February 10, 2011	2,416.22
Total Interest Received	1.21
Balance as of December 31, 2011	2,417.43

Beaulieu Account

Balance as of January 1, 2011	348.90
Total Interest Received	.11
Withdrawal – Closed account 8-17-11	349.01
Balance as of December 31, 2011	00000

Town Treasurer Report

Lake Shore Farm – Ring Timber Account

Balance as of January 1, 2011	556.42
Account closed out 5-18-11 \$556.42	00000
Account Reopened 5-18-11	977.75
Total Interest Received	.30
Balance as of December 31, 2011	978.05

Coe-Brown Northwood Academy

Balance as of January 1, 2011	301,200.09
Total Interest Received	11.69
Total Withdrawals	296,525.00
Balance as of December 31, 2011	4,686.78

David Church

Balance as of January 1, 2011	405.32
Total Interest Received	.21
Balance as of December 31, 2011	405.53

Berry Engineering

Balance as of January 1, 2011	568.30
Total Deposits	1,200.00
Total Interest Received	.20
Total Withdrawals - Account closed 6-22-11	1,768.50
Balance as of December 31, 2011	00000

Davlynn Estates

Balance as of January 1, 2011	00000
Account Reopened 4-13-2011	500.00
Total Interest Received	.07
Total Withdrawals	306.00
Balance as of December 31, 2011	194.07

Respectfully submitted,
Joseph A. Knox, Treasurer

All funds in this report are held at TD Bank

DEPARTMENT OF REVENUE ADMINISTRATION

**Municipal Services Division
2011 Tax Rate Calculation**

TOWN/CITY: NORTHWOOD

Gross Appropriations	3,605,900
Less: Revenues	1,710,976
	0
Add: Overlay (RSA 76:6)	48,049
War Service Credits	66,100

Barbara J. Robinson
11/9/11

Net Town Appropriation	2,009,073
Special Adjustment	0

Approved Town/City Tax Effort	2,009,073
-------------------------------	-----------

**TOWN RATE
4.28**

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	12,172,076	739,850	11,432,226
Regional School Apportionment			0
Less: Education Grant			(2,373,409)

Education Tax (from below)	(1,177,917)
Approved School(s) Tax Effort	7,880,900

**LOCAL
SCHOOL RATE
16.77**

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.325	
506,630,879		1,177,917
Divide by Local Assessed Valuation (no utilities)		
466,101,076		

**STATE
SCHOOL RATE
2.53**

COUNTY PORTION

Due to County	485,797
	0

Approved County Tax Effort	485,797
----------------------------	---------

**COUNTY RATE
1.03**

Total Property Taxes Assessed	11,553,687
Less: War Service Credits	(66,100)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	11,487,587

**TOTAL RATE
24.61**

PROOF OF RATE

Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities) 466,101,076	2.53	1,177,917
All Other Taxes 469,857,376	22.08	10,375,770
		11,553,687

**TRC#
172**

**TRC#
172**

Town of Northwood
2011 WAGE REPORT

Employee Name	Gross Earnings
Arsenault, P. Donald	8024.32
Ashford, George E.	4,000.00
Ashford, Taylor R.	2,846.76
Bailey, Joann	48.00
Bailey, Stephen A.	3,885.51
Bane, Vincent	357.60
Bassett, Fred K.	342.70
Bassett, Nikolas K.	3,746.48
Boudreau, Kathleen	22,977.94
Brieger, Michael J.	48.56
Brown, Christopher	2,037.94
Brown, Scott L.C.	2,147.10
Bruce, Bryan	7,106.87
Bryer, Scott R.	2,749.98
Bunker, Donna	43,700.83
Bunker, Rebecca S.	72.00
Capsalis, Michael D.	7,950.56
	Reg Pay 6,110.56
	Spec. Duty 1,840.00
Colburn, Betsy A.	908.90
Comtois, Timothy	223.50
Conidas, Nicholas	2,232.14
Copeland, David B.	5,024.60
Corson, Michael	640.70
Crowley, Charles	342.70
Curtin, Megan	2,107.20
Dean, Darel H.	4,205.32
Denham, Amy	12,538.92
Difeo, John	14,893.34
Dill, Alden R.	2,499.96
Drew, Nicholas R.	52,332.75
	Reg Pay 37,480.40
	Spec. Duty 8,020.00
	Grants 298.68
	Overtime 6,533.67
Drolet, Glendon L.	69,741.75
	Reg Pay 60,873.02
	Spec. Duty 8,320.00
	Grants 548.73
Duggan, Jamie	2,050.40
Durkan, Patricia A.	681.25
Fellows-Weaver, Lisa	34,277.72
Fortin, Danielle	26,495.11
Gardiner, Donald F.	10,167.60
Garnett, Gary A.	18,689.92
Garrett, Sandra	40,428.99
Gibson, Jeffrey W.	372.50

Town of Northwood
2011 WAGE REPORT

Employee Name			Gross Earnings
Govoni, Adam C.			50,683.86
	Reg Pay	37,465.38	
	Spec. Duty	8,620.00	
	Grants	547.58	
Graykin, Melissa	Overtime	4,050.90	18.00
Gustafson, Joshua			2,302.04
Hanrahan, Sara			2,996.38
Hartmann, Jessica			21,560.84
Hickey, David			19,056.00
Hill, Howard D.			5,517.12
Hodgdon, Donald L.			10,560.82
Hoisington, Nicholas M.			17,371.90
Holden, Robert W.			3,250.02
Holden, Susan C.			14,876.03
Holmes, Nona C.			48.00
Jeannotte, Devin M.			506.60
Johnson, Arlene			48.00
Kizirian, Diane			2,169.00
Knox, Joseph			9,802.00
Knox, Marion			2,052.00
Kondrup, Naoko A.			1,392.98
Lane, Jean			48.00
LeBlanc, Gregory			1,428.50
Lemire, Brent			68,156.92
Lindquist, James R.			1,160.20
Lister, Joseph K.			50,976.01
	Reg Pay	43,858.59	
	Spec. Duty	3,160.00	
	Grants	230.80	
MacNaughton, Deanna	Overtime	3,726.62	726.75
Madison, Kevin D.			66,857.46
Madison, Terry			48.00
Mainheit, Jesse R.			89.40
McCann, Cathryn			2,991.72
Mittendorf, Sara			48.00
Nereson, Michael			178.80
Olsson, Sharon			18,289.01
Pease, Judy C.			47,642.14
Pease, Charles H.			39,861.60
Planchet, Elaine O.			24,096.81
Pollastro, Stephanie J.			635.48
Potter, Pat A.			47,332.49
	Reg Pay	46,704.97	
	Part time duty	227.52	
	Spec. Duty	400.00	
Preston, Stephen R.			28,902.72

Town of Northwood
2011 WAGE REPORT

Employee Name			Gross Earnings
Preve, Joshua			45,661.75
	Reg Pay	36,102.07	
	Spec. Duty	4,680.00	
	Grants	258.06	
Priolo, Sandra E.	Overtime	4,621.62	6,400.50
Reese, Phyllis			209.38
Robertson, Susan			104.00
Rogers, Genevieve K.			412.50
Schaudel, John C.			10,225.84
Schlang, John E.			16,279.82
Severance, Kayla R.			408.80
Severance, Marcia J.			23,019.48
Severance, Scott R.			35,622.71
Smith, Linda L.			21,368.01
Tuttle, Wendy L.			33,705.06
Wakeman, David M.			45,977.00
Ward, Brenna R.			1,374.70
Wells, Shane M.			62,378.43
	Reg Pay	46,942.19	
	Spec. Duty	9,860.00	
	Grants	972.60	
West Jr., Robert S.	Overtime	4,603.64	1,843.40
Wharem, Robert E.			14,300.80
	Reg Pay	11,360.80	
	Spec. Duty	2,940.00	
	Grants		
Wilson, James			56,197.76
Yeaton, Tyler D.			3,658.08
Young, Sharon L.			36.00
Young, Diane L.			17,690.41
Young, Lynne S.			5,713.01
Zobel, Matthew J.			45,455.97
	Reg Pay	43,087.26	
	Spec. Duty	580.00	
	Grants	0.00	
	Overtime	1,788.71	
98 Employees Listed.			

TOWN OF NORTHWOOD, NEW HAMPSHIRE

Financial Statements

December 31, 2010

and

Independent Auditor's Report

**TOWN OF NORTHWOOD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2010**

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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, 2010, 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, 2010, 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, 2010, 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 Cluckay & Company PC

November 28, 2011

**TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2010**

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, 2010.

FINANCIAL HIGHLIGHTS

- The assets of the Town exceeded its liabilities at the close of the 2010 fiscal year by \$6,558,886 (Net Assets). Of this amount \$1,431,738 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 decreased by \$12,934.
- As of the close of the 2010 fiscal year, the Town governmental funds reported a combined ending balances of \$1,509,825. Approximately 71% of this amount \$1,070,253 is undesignated and available for use within the Town's designation and policies.
- At the end of the 2010 fiscal year, undesignated fund balance for the general fund was \$13,800 or less than 1% 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 class 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 funds.

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 16 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 15 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 2010 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 \$6,558,886 as of December 31, 2010.

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

Governmental Activities	2010	2009
Current and Other Assets	7,472,508	7,507,000
Capital Assets	<u>4,010,358</u>	<u>4,253,471</u>
Total Assets	<u>11,482,866</u>	<u>11,760,471</u>
Long term liabilities outstanding	268,696	164,688
Other liabilities	<u>4,655,284</u>	<u>4,938,297</u>
Total Liabilities	<u>4,923,980</u>	<u>5,102,985</u>
Net Assets:		
Invested in capital assets, net	3,845,669	3,930,986
Restricted	1,281,479	1,296,713
Unrestricted	<u>1,431,738</u>	<u>1,429,787</u>
Net Total Assets	<u>6,558,886</u>	<u>6,657,486</u>

An additional portion of the Town's net assets (20%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets \$1,431,738 may be used to meet the government's ongoing obligation to citizens and creditors.

As of December 31, 2010, 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, 2010.

TOWN OF NORTHWOOD'S CHANGES IN NET ASSETS

Governmental Activities	<u>2010</u>	<u>2009</u>
Revenues		
Program revenues:		
Charges for services	\$ 240,405	\$ 203,066
Operating grants and contributions	177,152	145,318
Capital grants and contributions	147,034	
General revenues:		
Property and other taxes	1,918,283	1,934,203
Licenses and permits	680,273	721,494
Grants and contributions	184,418	184,599
Interest and investment earnings (loss)	60,646	64,492
Miscellaneous	32,358	86,518
Contributions to permanent fund principal	<u>1,400</u>	<u>2,250</u>
Total revenues	<u>3,441,969</u>	<u>3,341,940</u>
Expenses		
General government	760,966	714,519

Public safety	1,311,554	1,096,184
Highways and streets	693,570	533,658
Health and welfare	64,246	95,719
Sanitation	176,000	178,220
Culture and recreation	292,132	272,209
Redevelopment and housing	147,033	
Economic development	957	277
Interest and fiscal charges	<u>8,445</u>	<u>11,784</u>
Total expenses	<u>3,454,903</u>	<u>2,902,570</u>
(Decrease) increase in net assets	(12,934)	439,370
Net assets, beginning of year, as restated	<u>6,571,820</u>	<u>6,218,116</u>
Net assets, end of year	<u>\$ 6,558,886</u>	<u>\$ 6,657,486</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 2010, the Town of Northwood governmental funds reported ending fund balances of \$ 1,509,825. Approximately 71% of this total amount (\$1,070,253) 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 (\$65,808), 2) Permanent fund (\$136,052), 3) reserved for endowments (\$237,712).

General Fund Budgetary Highlights— The Town did not make revisions to the original appropriations approved by the Board of Selectman and the Budget Committee at the annual Town Meeting other than carryforward appropriations of \$75,560 to be carried into 2011.

CAPITAL ASSETS

The Town of Northwood's investment in capital assets for its governmental activities as of December 31, 2010, amounts to \$4,010,358 (net of accumulated depreciation). The investment in capital assets includes land, buildings, equipment, improvements, and infrastructure.

Major capital asset events during the 2010 fiscal year included the following:

- Ball field \$30,094
- Vehicles & equipment \$106,178

Capital Assets at Year-end Net of Accumulated Depreciation

Governmental Activities	2010	2009
Land and Improvements	2,036,789	2,036,789
Buildings	822,280	822,280

Infrastructure	1,088,866	1,088,866
Furniture, Equipment, and Vehicles	2,009,238	1,903,060
Construction in progress	47,439	17,346
Less: Accumulated Depreciation	<u>(1,994,254)</u>	<u>(1,714,476)</u>
Total Capital Assets, Net of Depreciation	<u>4,010,358</u>	<u>4,153,865</u>

Additional information on the Town's capital assets can be found in a Note 1 Summary of Significant Accounting Policies and Capital Assets on page 16.

DEBT ADMINISTRATION

At the end of the 2010 fiscal year, the Town of Northwood had capital leases in the amount of a \$164,689. This consists of a seven year capital lease for a new fire pumper truck acquired in 2008.

COMPENSATED ABSENCES

As of December 31, 2010 the Town of Northwood has compensated absences in the amount of \$116,396. 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.

ECONOMIC FACTORS

Property Taxes rates set in November 2010 was \$24.56 broken down as follows; \$3.70 Town, \$1.10 County, \$17.42 School District, and \$2.34 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, 2010

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,197,052
Investments	1,369,563
Taxes receivable, net	1,654,023
Accounts receivable, net	34,824
Due from other governments	97,106
Total Current Assets	<u>7,352,568</u>
Noncurrent Assets:	
Tax deeded property	71,980
Notes receivable	47,960
Capital assets:	
Non-depreciable capital assets	1,921,040
Depreciable capital assets, net	2,089,318
Total Noncurrent Assets	<u>4,130,298</u>
Total Assets	<u>\$ 11,482,866</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 112,247
Accrued expenses	49,441
Deferred revenue	67,403
Due to other governments	4,373,786
Current portion of capital leases payable	52,407
Total Current Liabilities	<u>4,655,284</u>
Noncurrent Liabilities:	
Deposits	40,018
Capital leases payable	112,282
Compensated absences payable	116,396
Total Noncurrent Liabilities	<u>268,696</u>
Total Liabilities	<u>4,923,980</u>
NET ASSETS	
Invested in capital assets, net of related debt	3,845,669
Restricted	1,281,479
Unrestricted	1,431,738
Total Net Assets	<u>6,558,886</u>
Total Liabilities and Net Assets	<u>\$ 11,482,866</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, 2010

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>	
Governmental Activities:				
General government	\$ 760,966	\$ 7,513	\$ 1,906	\$ (751,547)
Public safety	1,311,554	171,365	39,271	(1,100,918)
Highways and streets	693,570		135,975	(557,595)
Sanitation	176,000	34,344		(141,656)
Health and welfare	64,246	2,803		(61,443)
Culture and recreation	292,132	24,380		(267,752)
Redevelopment and housing	147,033		\$ 147,034	1
Economic development	957			(957)
Debt service	8,445			(8,445)
Total governmental activities	\$ 3,454,903	\$ 240,405	\$ 177,152	(2,890,312)
General revenues:				
Property and other taxes				1,918,283
Licenses and permits				680,273
Grants and contributions:				
Rooms and meals tax distribution				183,589
State and federal forest land				829
Interest and investment earnings				60,646
Miscellaneous				32,358
Contributions to permanent fund principal				1,400
Total general revenues and contributions to permanent fund principal				2,877,378
Change in net assets				(12,934)
Net assets - beginning, as restated				6,571,820
Net assets - ending				\$ 6,558,886

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2010

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,171,534	\$ 25,518	\$ 4,197,052
Investments		1,369,563	1,369,563
Taxes receivable, net	1,654,023		1,654,023
Accounts receivable, net	11,524	23,300	34,824
Due from other governments	7,132	89,974	97,106
Due from other funds	4,915	16,919	21,834
Tax deeded property	71,980		71,980
Total Assets	<u>\$ 5,921,108</u>	<u>\$ 1,525,274</u>	<u>\$ 7,446,382</u>
LIABILITIES			
Accounts payable	\$ 22,273	\$ 89,974	\$ 112,247
Accrued expenses	43,665		43,665
Deferred revenue	1,385,025		1,385,025
Due to other governments	4,373,786		4,373,786
Due to other funds	16,751	5,083	21,834
Total Liabilities	<u>5,841,500</u>	<u>95,057</u>	<u>5,936,557</u>
FUND BALANCES			
Reserved for endowments		237,712	237,712
Reserved for encumbrances	65,808		65,808
Unreserved, reported in:			
General fund	13,800		13,800
Special revenue funds		1,056,453	1,056,453
Permanent funds		136,052	136,052
Total Fund Balances	<u>79,608</u>	<u>1,430,217</u>	<u>1,509,825</u>
Total Liabilities and Fund Balances	<u>\$ 5,921,108</u>	<u>\$ 1,525,274</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	4,010,358
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	1,317,622
Other long-term assets are not available to pay current period expenditures, and therefore, are not reported in governmental funds	47,960
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:	
Deposits payable	(40,018)
Capital leases payable	(164,689)
Accrued interest on long-term obligations	(5,776)
Compensated absences payable	(116,396)
Net assets of governmental activities	<u>\$ 6,558,886</u>

See accompanying notes to the basic financial statements

EXHIBIT D

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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

For the Year Ended December 31, 2010

	General Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,753,539	\$ 16,768	\$ 1,770,307
Licenses and permits	680,273		680,273
Intergovernmental	361,570	147,054	508,604
Charges for services	106,442	133,963	240,405
Interest and investment income	3,840	56,806	60,646
Miscellaneous	29,682	4,076	33,758
Total Revenues	<u>2,935,346</u>	<u>358,647</u>	<u>3,293,993</u>
Expenditures:			
Current operations:			
General government	656,565	9,549	666,114
Public safety	1,125,726		1,125,726
Highways and streets	563,585		563,585
Sanitation	164,727		164,727
Health and welfare	67,533		67,533
Culture and recreation	248,868	24,706	273,574
Redevelopment and housing		147,033	147,033
Economic development	957		957
Capital outlay	188,779	139,593	328,372
Total Expenditures	<u>3,016,740</u>	<u>320,881</u>	<u>3,337,621</u>
Excess revenues over (under) expenditures	<u>(81,394)</u>	<u>37,766</u>	<u>(43,628)</u>
Other financing sources (uses):			
Transfers in	98,668	91,855	190,523
Transfers out	(91,135)	(99,388)	(190,523)
Total other financing sources (uses)	<u>7,533</u>	<u>(7,533)</u>	<u>-</u>
Net change in fund balances	<u>(73,861)</u>	<u>30,233</u>	<u>(43,628)</u>
Fund balances at beginning of year, as restated	<u>153,469</u>	<u>1,399,984</u>	<u>1,553,453</u>
Fund balances at end of year	<u>\$ 79,608</u>	<u>\$ 1,430,217</u>	<u>\$ 1,509,825</u>

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, 2010

Net Change in Fund Balances--Total Governmental Funds	\$ (43,628)
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 depreciation exceeds capital outlay in the current period.	(143,507)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	147,976
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.	58,190
Some expenses reported in the statement of activities, such as accrued interest and compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	<u>(31,965)</u>
Change in Net Assets of Governmental Activities	\$ (12,934)

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	Private- Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents		\$ 346,931
Investments	\$ 40,953	<u>189,273</u>
Total assets	<u>\$ 40,953</u>	<u>\$ 536,204</u>
LIABILITIES		
Due to other governments		\$ 189,273
Deposits		<u>346,931</u>
Total liabilities	<u>\$ -</u>	<u>\$ 536,204</u>
NET ASSETS		
Held in trust	<u>40,953</u>	
Total net assets	<u>\$ 40,953</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, 2010

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 87
Total Investment Earnings	<u>87</u>
Total Additions	<u>87</u>
DEDUCTIONS:	
Benefits	<u>150</u>
Total Deductions	<u>150</u>
Change in net assets	(63)
Net assets - beginning of year	<u>41,016</u>
Net assets - end of year	<u>\$ 40,953</u>

See accompanying notes to the basic financial statements

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2010

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, 2010

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, 2010**

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, 2010

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, 2010, the Town applied \$434,635 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 \$25,000.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2010 are recorded as receivables net of reserves for estimated uncollectible taxes of \$100,000.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

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 governmental 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, bridges 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 full-time employees may accumulate sick leave days to a maximum of 30 days. Any accumulated sick leave days in excess of 30 days is forfeited at the time of termination or retirement. Payment for unused sick leave up to two weeks is made upon termination and up to 5 weeks upon death. Dependent on the length of service and the number of hours worked weekly, full time employees earn vacation time of ten to twenty days per year. The maximum accrual ranges from 120 to 200 hours. Dependent on the length of service, part-time employees earn vacation time at a pro-rata basis. The maximum accrual ranges from fifteen to twenty-five 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, 2010

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. 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 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 and the allowance for uncollectible receivables.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

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 (\$469,733,513 as of April 1, 2010) and are due in two installments on July 2, 2010 and December 21, 2010. 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 may be tax dedeed 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 \$9,272,660 and \$514,799 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, 2010, 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, 2010.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

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, 2010 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 4,197,052
Investments	1,369,563
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	346,931
Investments	230,226
	<u>\$ 6,143,772</u>

Deposits and investments at December 31, 2010 consist of the following:

Cash on hand	\$ 46,295
Deposits with financial institutions	1,001,173
Investments	5,096,304
	<u>\$ 6,143,772</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, 2010

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:

<u>Investment Type</u>		<u>Remaining Maturity</u> (in Years)	
		<u>0-1 Years</u>	<u>> 5 Years</u>
Corporate bonds	\$ 31,210	\$ 10,360	\$ 20,850

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, 2010.

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

<u>Investment Type</u>		<u>Rating as of Year End</u>		
		<u>A</u>	<u>B</u>	<u>Not rated</u>
Money market mutual funds	\$ 68,654			\$ 68,654
Corporate bonds	31,210	\$ 10,360	\$ 20,850	
Mutual funds	196,886			196,886
State investment pool	625,792			625,792
	<u>\$ 922,542</u>	<u>\$ 10,360</u>	<u>\$ 20,850</u>	<u>\$ 891,332</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. As of December 31, 2010, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Repurchase agreements	<u>\$ 4,103,379</u>

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.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

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.

NOTE 6—DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2010 consist of various state and other government reimbursement receivables. All receivables are considered collectible in full. A summary of the principal items of intergovernmental receivables is as follows:

Coe Brown Resource Officer reimbursement	\$ 7,132
State of NH - CDBG grant	89,974
	<u>\$ 97,106</u>

NOTE 7—CAPITAL ASSETS

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

	Balance 01/01/10	Additions	Reductions	Balance 12/31/10
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,873,601			\$ 1,873,601
Construction in progress	17,346	\$ 30,093		47,439
Total capital assets not being depreciated	<u>1,890,947</u>	<u>30,093</u>	<u>\$ -</u>	<u>1,921,040</u>
Other capital assets:				
Land improvements	163,188			163,188
Buildings and improvements	822,280			822,280
Infrastructure	1,088,866			1,088,866
Vehicles and equipment	1,903,060	106,178		2,009,238
Total other capital assets at historical cost	<u>3,977,394</u>	<u>106,178</u>	<u>-</u>	<u>4,083,572</u>
Less accumulated depreciation for:				
Land improvements	(80,264)	(6,941)		(87,205)
Buildings and improvements	(304,498)	(14,731)		(319,229)
Infrastructure	(398,954)	(131,594)		(530,548)
Vehicles and equipment	(930,760)	(126,512)		(1,057,272)
Total accumulated depreciation	<u>(1,714,476)</u>	<u>(279,778)</u>	<u>-</u>	<u>(1,994,254)</u>
Total other capital assets, net	<u>2,262,918</u>	<u>(173,600)</u>	<u>-</u>	<u>2,089,318</u>
Total capital assets, net	<u>\$ 4,153,865</u>	<u>\$ (143,507)</u>	<u>\$ -</u>	<u>\$ 4,010,358</u>

Depreciation expense was charged to governmental functions as follows:

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

General government	\$ 26,559
Public safety	99,354
Highways and streets	145,082
Sanitation	6,863
Culture and recreation	<u>1,920</u>
Total governmental activities depreciation expense	<u>\$ 279,778</u>

The balance of the assets acquired through capital leases as of December 31, 2010 is as follows:

Vehicles and equipment	\$ 316,683
Less accumulated depreciation	<u>(39,585)</u>
	<u>\$ 277,098</u>

NOTE 8—DEFINED BENEFIT PENSION 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 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 employees and general employees were 13.66%, 17.28% and 9.16%, respectively, through June 30, 2010 and 14.63%, 18.52% and 9.16%, respectively, thereafter. The Town contributed 70% of the employer cost for police officers and fire employees, and the State contributed the remaining 30% of the employer cost, through June 30, 2010 and 75% and 25%, 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 \$32,466 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, 2010, 2009, and 2008 were \$110,104, \$84,636, and \$76,879, respectively, equal to the required contributions for each year.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 December 31, 2010

NOTE 9 – 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, 2010, the balance of the property tax appropriation due to the Northwood School District is \$4,372,660.

NOTE 10—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2010 are as follows:

	<u>Balance</u> <u>01/01/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/10</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
General obligation bond	\$ 8,125		\$ (8,125)	\$ -	
Capital leases payable	214,754		(50,065)	164,689	\$ 52,407
Compensated absences payable	82,492	\$ 42,257	(8,353)	116,396	
	<u>\$ 305,371</u>	<u>\$ 42,257</u>	<u>\$ (66,543)</u>	<u>\$ 281,085</u>	<u>\$ 52,407</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.

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, 2010:

Fire pumper, due in annual installments of \$60,129, including interest at 4.4%, through April 2013	<u>\$ 164,689</u>
--	-------------------

Debt service requirements to retire the capital lease obligation outstanding at December 31, 2010 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011	\$ 52,407	\$ 7,702	\$ 60,109
2012	54,858	5,251	60,109
2013	57,424	2,685	60,109
	<u>\$ 164,689</u>	<u>\$ 15,638</u>	<u>\$ 180,327</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

NOTE 11—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, 2010 are as follows:

	Due from		
	General Fund	Nonmajor Governmental Funds	Totals
Due to			
General Fund		\$ 4,915	\$ 4,915
Nonmajor Governmental Funds	\$ 16,751	168	16,919
	<u>\$ 16,751</u>	<u>\$ 5,083</u>	<u>\$ 21,834</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, 2010 are as follows:

	Transfer from		
	General Fund	Nonmajor Governmental Funds	Totals
Transfer to			
General Fund		\$ 98,668	\$ 98,668
Nonmajor Governmental Funds	\$ 91,135	720	91,855
	<u>\$ 91,135</u>	<u>\$ 99,388</u>	<u>\$ 190,523</u>

NOTE 12—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2010 as follows:

Endowments	\$ 237,712
Conservation	360,647
Recreation Revolving Fund	15,546
Lagoon Fees Fund	23,501
Capital Reserves Fund	214,091
Expendable Trusts Fund	208,380
Ambulance Replacement Fund	221,601
CDBG Fund	1
	<u>\$ 1,281,479</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
December 31, 2010

NOTE 13—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, 2010 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 201,347	\$ 132,379	\$ 333,726
Library Funds	<u>36,365</u>	<u>3,673</u>	<u>40,038</u>
	<u>\$ 237,712</u>	<u>\$ 136,052</u>	<u>\$ 373,764</u>

NOTE 14—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 15—RESTATEMENT OF EQUITY

Government-Wide Financial Statements

Net assets of the governmental activities as of January 1, 2010 have been restated as follows:

	<u>Governmental</u>
	<u>Activities</u>
Net Assets - January 1, 2010 (as previously reported)	\$ 6,657,486
Amount of restatement due to:	
Overstatement of tax deeded property	(52,803)
Understatement of deposits payable	<u>(32,863)</u>
Net Assets - January 1, 2010, as restated	<u>\$ 6,571,820</u>

Fund Financial Statements

The fund balance of the General Fund as of January 1, 2010 has been restated as follows:

	<u>General</u>
	<u>Fund</u>
Fund balance - January 1, 2010 (as previously reported)	\$ 253,075
Amount of restatement due to:	
Overstatement of tax deeded property	(52,803)
Understatement of deposits payable	(32,863)
Understatement of deferred revenue	<u>(13,940)</u>
Fund balance - January 1, 2010, as restated	<u>\$ 153,469</u>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,802,090	\$ 1,802,090	\$ 1,901,515	\$ 99,425
Licenses and permits	699,260	699,260	680,273	(18,987)
Intergovernmental	297,490	297,490	329,104	31,614
Charges for services	85,835	85,835	106,442	20,607
Interest income	4,500	4,500	3,840	(660)
Miscellaneous	35,101	35,101	29,682	(5,419)
Total Revenues	<u>2,924,276</u>	<u>2,924,276</u>	<u>3,050,856</u>	<u>126,580</u>
Expenditures:				
Current:				
General government	763,416	763,416	668,291	95,125
Public safety	1,203,640	1,203,640	1,104,645	98,995
Highways and streets	639,400	639,400	564,890	74,510
Sanitation	177,372	177,372	165,039	12,333
Health and welfare	119,634	119,634	67,231	52,403
Culture and recreation	270,924	270,924	246,641	24,283
Conservation	-	-	1,350	(1,350)
Economic development	890	890	957	(67)
Capital outlay	259,763	184,203	188,779	(4,576)
Debt service:				
Interest and fiscal charges	7,500	7,500	-	7,500
Total Expenditures	<u>3,442,539</u>	<u>3,366,979</u>	<u>3,007,823</u>	<u>359,156</u>
Excess revenues over (under) expenditures	<u>(518,263)</u>	<u>(442,703)</u>	<u>43,033</u>	<u>485,736</u>
Other financing sources (uses):				
Transfers in	174,763	99,203	98,668	(535)
Transfers out	(91,135)	(91,135)	(91,135)	-
Total other financing sources (uses)	<u>83,628</u>	<u>8,068</u>	<u>7,533</u>	<u>(535)</u>
Net change in fund balance	(434,635)	(434,635)	50,566	485,201
Fund balance at beginning of year, as restated				
- Budgetary Basis	<u>1,288,798</u>	<u>1,288,798</u>	<u>1,288,798</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 854,163</u>	<u>\$ 854,163</u>	<u>\$ 1,339,364</u>	<u>\$ 485,201</u>

See accompanying notes to the required supplementary information

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2010

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	\$ 3,034,014	\$ 3,107,875
Difference in property taxes meeting susceptible to accrual criteria	147,976	
On-behalf fringe benefits	(32,466)	(32,466)
Encumbrances, December 31, 2010		65,808
Encumbrances, December 31, 2009		(42,259)
Per Schedule 1	<u>\$ 3,149,524</u>	<u>\$ 3,098,958</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	\$ 71,980
Unreserved:	
Undesignated	<u>1,267,384</u>
	<u>\$ 1,339,364</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	\$ 75,560
Less: revenues not susceptible to accrual	<u>(75,560)</u>
	<u>\$ -</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
December 31, 2010

NOTE 4—ENCUMBRANCES

Functional encumbrances at December 31, 2010 are as follows:

General government	\$ 17,388
Public safety	14,383
Highways and streets	21,539
Health and welfare	100
Sanitation	6,687
Culture and recreation	4,361
Conservation	1,350
	<u>\$ 65,808</u>

SCHEDULE A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2010

	Special Revenue Funds										Combining Totals	
	Library Fund	Recreation Revolving Fund	Conservation Commission Fund	Ambulance Replacement Fund	Lagoon Fees Fund	Expendable Trust Funds	Capital Reserves Fund	CDBG Fund	Total Special Revenue Funds	Permanent Funds		
ASSETS												
Cash and cash equivalents	\$ 12,518	\$ 15,546	\$ 343,896	\$ 198,301	\$ 23,501	\$ 1,600	\$ 218,363	\$ 14,118	\$ 11,400	\$ 25,518		
Investments				23,300		207,424		1,007,031	362,532	1,369,563		
Accounts receivable, net										23,300		
Due from other governments										89,974		
Due from other funds	168		16,750							16,919		
Total Assets	\$ 12,686	\$ 15,546	\$ 360,646	\$ 221,601	\$ 23,501	\$ 209,024	\$ 218,363	\$ 1,151,342	\$ 373,932	\$ 1,525,274		
LIABILITIES												
Accounts payable											\$ 89,974	
Due to other funds							\$ 4,271		\$ 168	\$ 5,083		
Total Liabilities							\$ 4,271		\$ 168	\$ 95,057		
FUND BALANCES												
Reserved for endowments											237,712	
Unreserved, reported in:												
Special revenue funds	12,686	15,546	360,646	221,601	23,501	208,380	214,092	1,056,453	136,052	1,056,453		
Permanent funds											136,052	
Total Fund Balances	\$ 12,686	\$ 15,546	\$ 360,646	\$ 221,601	\$ 23,501	\$ 208,380	\$ 214,092	\$ 1,056,453	\$ 373,764	\$ 1,430,217		
Total Liabilities and Fund Balances	\$ 12,686	\$ 15,546	\$ 360,646	\$ 221,601	\$ 23,501	\$ 209,024	\$ 218,363	\$ 1,151,342	\$ 373,932	\$ 1,525,274		

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, 2010

	Special Revenue Funds										Permanent Funds	Combining Totals
	Library Fund	Recreation Revolving Fund	Conservation Commission Fund	Ambulance Replacement Fund	Lagoon Fees Fund	Expendable Trust Funds	Capital Reserves Fund	CDBG Fund	Total Special Revenue Funds			
Revenues:												
Taxes			\$ 16,768					\$ 147,034	\$ 16,768			\$ 16,768
Intergovernmental		\$ 24,090		\$ 97,423	\$ 12,450				147,034			147,034
Charges for services		46	1,145	486	52	\$ 2,770	\$ 519		133,963			133,963
Interest and investment income									5,018			5,018
Miscellaneous	\$ 2,676								2,676		\$ 1,400	36,806
Total Revenues	<u>2,676</u>	<u>24,136</u>	<u>17,913</u>	<u>97,909</u>	<u>12,502</u>	<u>2,770</u>	<u>519</u>	<u>147,034</u>	<u>305,459</u>		<u>55,188</u>	<u>338,647</u>
Expenditures:												
Current operations:												
General government											9,549	9,549
Culture and recreation	5,896	18,810							24,706			24,706
Redevelopment and housing								147,033	147,033			147,033
Capital outlay						139,593			139,593			139,593
Total Expenditures	<u>5,896</u>	<u>18,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,593</u>	<u>-</u>	<u>147,033</u>	<u>311,352</u>		<u>9,549</u>	<u>320,881</u>
Excess revenues over (under) expenditures	(3,220)	5,326	17,913	97,909	12,502	(136,823)	519	1	(5,873)		43,639	37,766
Other financing sources (uses):												
Transfers in	720											91,855
Transfers out						81,135	10,000		91,855		(720)	(95,388)
Total other financing sources (uses)	<u>720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,465)</u>	<u>(90,203)</u>	<u>-</u>	<u>(98,668)</u>		<u>(720)</u>	<u>(7,533)</u>
Net change in fund balances	(2,500)	5,326	17,913	97,909	12,502	(64,153)	(79,684)	1	(12,686)		42,919	30,233
Fund balances at beginning of year	15,186	10,220	342,733	123,692	10,999	272,533	293,776		1,069,139		330,845	1,599,984
Fund balances at end of year	<u>\$ 12,686</u>	<u>\$ 15,546</u>	<u>\$ 360,646</u>	<u>\$ 221,601</u>	<u>\$ 23,501</u>	<u>\$ 208,380</u>	<u>\$ 214,092</u>	<u>\$ 1</u>	<u>\$ 1,056,453</u>		<u>\$ 373,764</u>	<u>\$ 1,450,217</u>

**The
Annual Report
of the
School District
Northwood, New Hampshire**



**For the Year Ending
June 30, 2011**

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

2011-2012

SCHOOL BOARD

Term Expires

Mr. David Ruth, Chair	2013
Ms. Helen Ash, Vice Chair	2013
Mr. Chris Andrews	2014
Mr. Kenneth Witham	2012
Mr. Tim Jandebeur	2012

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.

Annual School District Meeting Minutes March 5, 2011

Robert Robertson called the meeting to order at 9 AM. Mrs. Bailey made a motion to dispense with the reading of the individual warrant articles. It was seconded and passed by a show of hands. He reminded the body of some housekeeping items as always we will tolerate no uncivil activity and respect each other's rights. There was also that request that the people standing in the back or along the walls not speak or talk an awful lot during the process of the meeting because the acoustics are not the best in here and other people cannot hear. So if you can refrain from that that will be good. Moderator Robertson was reminded to do the Pledge of Allegiance, which he then led the assembly in.

Jim Vaillancourt, Vice Chairman of the Budget Committee, made a PowerPoint presentation on behalf of the Budget Committee. He explained how the budget committee arrived at their budget figure. He explained the budget process and how the budget committee reached their figures. RSA 32.3 states that a budget is a statement of recommend appropriations and anticipated revenues submitted to the legislative body by the budget committee as an attachment to special or an annual meeting. To look at that lets go back to last year, we were here a year ago. We took the undesignated fund balance, which is the amount of money that is left over from the budget. We used warrant articles 4, 7, & 8 to move money \$175,816 into trust funds. The school board told the budget committee \$106,317 was all they did. They then took the operating budget warrant article 1, which was the support staff, which was a savings of \$10,000. Then warrant article 2, which was the teacher contract, which was \$55,000, and warrant article 5, which was the operating budget, which was recommended by the budget committee and was changed on the floor to \$12,124,000. The budget when we left last year was \$12,172,075. The only one who can set a budget figure is the legislative body that is us, so when we left last year that was what the budget was. That is the operating budget. We also took \$160,000 in a warrant article to repair the roof. The Department of Revenue said we had to take \$80,000 out of taxes and \$17,647 out of trust funds to go into the total budget. So what happens is we have to report all that to the state on form MS27. The MS27 form adds up that money those figures we had totaling \$12,484,000. A lot of people think that is the budget that is the amount of money we are going to spend and it is the budget. What the Budget Committee did was level fund the operating budget, so what we have to pay attention to is the \$12,170,076, which is actually the budget. This bottom line has all the warrant articles in it is not the operating budget. This figure that was put on the MS27 \$12,182,000 includes \$10,000, which we believe was from the support staff contract that was inadvertently put on the MS27. So the actual figure we are going to talk about today is \$12,172,076. There is also concern in town that the budget committee cut \$175,000 from the operating budget; in fact what the budget committee did was look at the figures and discovered that in the budget column was the movement from the Capital Reserve Special Education tuition reimbursement. Those are not operating budget line items and they were removed and we came back to the \$12,170,076. So we left the district meeting last year at \$12,170,076. So the budget committee when they got all the math down correctly came to \$12,170,076 for the operating budget. The issues in town are that the individual taxpayer situations are all different some are in foreclosure, some of us have lost their jobs, some on fixed incomes; they're all different. The impact of the economy on that on every one of us is very different. The budget committee considered that and talked about that at length. The cost of things is going up, we all know that. When we have to go buy gas we know that has gone up. The taxes that we have raised in the town of Northwood that has also gone up and you can see that the revenue figure is quite flat. So that there is an increase in the amount of taxes that you have paid over the last few years. Health

Annual School District Meeting Minutes March 5, 2011

care costs have gone up, you are going to see that today and next week as well, special education costs have gone up. He showed how the budget committee came up with their figures. The school board had reduced some lines in their budget Coe-Brown, Special Ed Transportation and other Special Ed tuition in other public school, contracted physical therapy and a Special Ed teacher salary. The Budget Committee added the savings up to \$344,000, which would effectively level fund the budget, the budget committee felt that the 2.8% increase was sufficient and voted to level fund the budget. He then showed what it meant and what the difference was between last years and this year's purposed budget or a 4.7% increase. Remember that the decrease services amount are already in the school board's budget so they are actually asking for a 7.6% increase. He then showed were the increases were. The warrant articles with a tax impact are 4, 5, & 7, the budget committee is recommending that it be level funded so there be no impact on the operating budget, not recommending the \$39,142 for the support staff and not recommending the fact finders recommendation for \$40,632. The budget committee is recommending what ever this number is to be moved into articles 1 & 2 (the capital reserve funds). The way the budget law works in the State of New Hampshire whatever money you have left at the end of the year, if you don't put it somewhere it just goes away. We don't want to loose this money, so the budget committee is recommending that we move these at the time we did not have that exact figures. The department of revenue had told them they had to fund these funds in the order that they come in the warrant article. Mr. Vaillancourt then explained a slide about the \$-.55 tax impact and what figures go into that; 1 the amount of appropriation and expense we have and 2 the amount of revenue we have and 3 property valuation of the town. By historical standards when figuring the budget for the next year we always need these figures to stay the same. The bottom line on the MS27 includes all warrant articles and the operating budget. The Department of Revenue takes everything received and calculates the tax rate for the school, which in December was \$17.42 per thousand. He then went on to explain how much the tax rate could either increase or decrease depending on which budget number was passed.

Anne Bailey made a motion to limit individual discussion to 3 minutes. It was moved and seconded. The moderator informed the house that the School District Clerk had a timer. Passed by a show of hands.

Colleen Pingree made a motion that non-residents are allowed to speak. It was moved and seconded. Ginger Dole asked that an individual who is not a resident of town is asking to speak that we approve it as per individual and her concern is that we will have a number of people who have a vested interest but don't live here in town and they are not here for the purpose of providing additional information for us to make our decisions with.

Joseph McCaffrey asked why would need to have somebody from outside the community speak to the issue. The Moderator explained that at school meeting and town meeting some of the professionals that are here say the Attorney for the school board or other people who work in the supervisory office are not residents of the town but they have information that is pertinent to the meeting. In the past we have always allowed those people to speak, but it is up to the body. Motion passed by a show of hands.

Article #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

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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 fund 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

Moved and seconded

Mrs. Pingree explained the article, but first she introduced everyone seated up front: Gordon Graham, School District Attorney, Frank Markiewicz, SAU 44 Business Administrator, Dr. Michael Ludwell, SAU 44 Superintendent of Schools, Anne Kebler, SAU 44 Special Education Director, Colleen Eaton, SAU 44 Human Resources, Richard Hartford, Northwood School Principal, Lisa LaBella, Northwood School Assistant Principal, Marjorie Whitmore, Finance Administrator and School Board members: Dave Ruth, Helen Ash, Mark Overmyer, Randy Conrad and herself. Also in the audience were the Presidents of both unions Colleen Gulick for the support staff and Joann Folan for the teachers.

Mrs. Pingree explained that since the Evergreen law was repealed on Wednesday, they would upon advice of the Attorney reorder the warrant articles. They are going to address both contract proposals both the operating budget. She explained the purpose of the Special Education Capital Reserve Fund is to set aside money for the unanticipated Special Ed expenses that may occur during the year regards to educating our educational disabled children. This year we have two unanticipated special education students move into our district. Those students were not budgeted for as a result the School Board had to move \$142,000 from the Special Ed Capital Reserve Fund. We are asking that the town continue to support that fund; we would like to replenish it, begin to replenish it by putting \$95,000 back into that fund. That \$95,000 would come from surplus left at the end of the year, so this is not something that is raised from taxation. However if we do have money left, we would ask the town to start to replenish that fund. We do not believe that \$100,000 is an adequate amount of money to have in that fund based on the Special Ed expenses that we are facing in Northwood, but we ask that you approve this, the School Board and the Budget Committee has voted for this.

Betsy Chadwick said it is a great idea to have money for Special Education for unanticipated expenses but what I don't agree with is something that was said previously about an unfunded balance that at the end of the year if you don't put it into something it goes away. It doesn't go away it gets used to reduce taxes. The other thing is to say that \$95,000 won't be raised by taxes; is also not correct, it was raised we paid for it. Please don't say we aren't paying for this.

Ginger Dole had a couple questions the current balance that is showing and it applies to the next item as well. I looked at the report from the Trustee of Trust Funds and it shows in fact only \$279.77 for a balance as of December 31st. And a quick side note, she couldn't find a high school capital reserve on the trustees list. Can you explain that difference? Frank Markiewicz explained that is the amount we have indicated and we have not actually cut the check for June 2010 until we receive the auditors report for year-end. Mrs. Dole said that she understood his explanation, but felt it was not truthful to say this is the balance that you have in there. When in fact you don't have anything at this point. The audit is not complete yet from June 30th; do we have any idea when that audit will be complete? By now we should have had those figures it is almost a year later. Mr. Markiewicz said unfortunately we don't control the CPA firm, we have the draft and are waiting for the management letter and we should have those within the next 5 days.

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Jim Hadley said he supports this warrant article and want to bring attention to the board; if you didn't see it. It seems like more school district are having studies done on Special Ed a good example Fosters had excellent editorial Feb. 5th "Special Ed Study a Good Investment." "School District that leaves their special education programs on autopilot does so at great risk." This particular school district was Rochester and a consultant, Jerry Brodsky of American Educational Consultants, did it. He came up with 60 recommendations. Fosters ended the editorial by saying "If for no other reason, school districts should regularly review their programs to make sure students are properly benefiting. At the same time, there is no shame in trying to provide those services in as cost-effective a manner as possible." He asked that if there is any unrestricted surplus at the end of this year that maybe they be earmarked (earmarked isn't a popular word in Washington right now) it was an excellent study that was done and it would be good for Northwood to have that review. Mrs. Pingree explained that it was something they talk about almost every time they meet about investigating their special ed costs and controlling their special ed costs. The most recent thing they have done to address that is putting into place an Autism program in our school, so that we can bring out of district Autistic children back into the district and avoids placing the Autistic children we currently have out of district. But she appreciates that and our special ed director talks about that all the time.

Tim Jandebour stated that special education is near and dear to his heart. He has 3 adopted children and he understands an awful lot about it. One of the things that you are going to hear a lot today is numbers and one of the things that bothers him is how many out of district placements do we have? Mrs. Pingree responded we have 17. He stated that in the budget is says 15, when he asked for some more information at the SAU he was told 6. When he questioned the 6 they came back with a final, final number of 11. His point is simple those kind of issues confuse the issue and he thinks that is a real problem. Many, many times number are this high and how do you make a decision. We are spending \$1,239,607 out of a few placements. Frankly now she is saying 16 and he doesn't know what the number is and doesn't think that is right. You need to look at that issue as we go along today; if you are not given the right number or a variety of numbers how can you make a decision? That is the overriding issue here today.

Vote by a show of hands, passed

Article #2To 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

Moved and seconded.

Mr. Ruth explained that this was developed with the budget committee to have funds because every year we have children moving into the town of Northwood to go to Coe-Brown; we are all proud of Coe-Brown but it gets expensive to budget for a certain amount. We used to put it in the budget but there was always a discussion as to whether we should have 5, 7, 8, and what happens

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if the money isn't spent; what happens if they don't show up, so we have developed a Tuition Capital Reserve Fund, this amount is maintained in this fund to equal the student tuition at Coe-Brown Northwood Academy for ten students. We came up with ten because last year we had eleven students move into the district, he thinks, between December 1st when we did our budget and the School Board District Meeting in March. The year before we graduated 55 students and the first day of school there were 65. Students move in, we have home schooled children who decided they want to go to Coe-Brown. We have children who go to the Christian schools in Epsom, Rochester, and Dover. We have children who have parents who work or teach in other school district but they live in Northwood and they go to that school but when it comes to high school they go to Coe-Brown. The reason we developed the 10 students and we are asking to maintain the tuition at Coe-Brown is \$12,754 times 10 students would be \$127,000; should we negate the fund balance. All this money is funded through surplus, so we are asking this year for \$26,724 to be put in the High School Tuition Capital Reserve Fund funded from year-end undesignated fund balance.

Vote by a show of hands, passed.

Article #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

The Moderator advised the house that this would be decided at the polls on Tuesday.

Colleen Pingree made a motion to take articles out of order; to take the Support Staff and Teacher contracts before the operating budget. It was moved and seconded. She was asked to explain why. Mrs. Pingree explained that because Evergreen was repealed as of Wednesday, and when they did their budget process developed their budget and met with the budget committee the evergreen law was in effect and they had to budget for step increases that were mandated under the Evergreen law. The Evergreen Law was repealed as of Wednesday. So many School Districts around the state are changing what they are doing at their meetings in order to address that. So legal council suggested that the correct order really would be to address the contracts and then look at the operating budget. A depending on your vote on the 2 proposed contracts that could have an impact on the actual operating budget. So it is just a logical way to proceed today. Mary Faiella asked have it explained what was meant by that the Evergreen Law was repealed. She said that she understands what the Evergreen Law is but there maybe some people here who don't. What does it mean to say it has been repealed, it has been voted on in the House, as she understands it, and perhaps the Senate, has it been signed by the Governor? Gordon Graham explained that it was not signed by the Governor but it became law March 1 because it had been passed by the House and the Senate and the Governor did not veto it. So it became law. Alden Dill asked if it could be explained if the contracts are voted up or down would that change the budget? Is that why you want to do these out of order? Mrs. Pingree said yes, it could change the budget depending on how you vote. When they put the budget together Evergreen was the law in the State of New Hampshire, so in their budget, they had to include step increases for union groups, the teachers and paraprofessionals. In the

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operating budget as presented today have step increases. Our contract proposals take into account that the step increases are in the operating budget; if you vote in support of the contracts the operating budget as presented in the warrant article is correct number. If you vote against the either or both of the contracts, then the operating budget as presented is incorrect.

The Moderator reminded people to turn off their cell phones.

Ken Witham had one question how much have we spent already out of years fund balance? He heard a hundred thousand over here for Coe-Brown academy for special education or students moving in. I think we spent an additional twenty-five thousand dollars on something else we voted on. Is he wrong or is he right, please correct him. Mrs. Pingree asked if he meant here today? Mr. Witham replied yes. Mrs. Pingree said that you have approved using if there is surplus putting money into the capital reserve funds. Mr. Witham asked if haven't we already been told that there is \$344,000 of money packed inside of that operating budget of \$12,172,000? Mrs. Pingree said that Mr. Vaillancourt told you that. Mr. Witham then asked if we are going to spend every cent that we know is going to be at the end of the physical year June 30th? He called the SAU and asked for some statements on where all the money went to, he was told that in September that \$142,000 that came out at the end of the year had been spent entirely in September. What are we spending here? It is just going crazy, we have got to slow down.

Doug Sargent said that you stated that contract adjustments are included in the operating budget. Mrs. Pingree said No; the evergreen law was with regard to step increases. Mr. Sargent said Ok, you said the evergreen law was step increases and those are included in the budget. Mrs. Pingree replied yes. Mr. Sargent said ok, and your warrant article here also includes raising and appropriating the money for these step increases as far as the contract. Mrs. Pingree explained that that is a different amount of money; what is in the support staff and teacher contract warrant articles is the money above and beyond the step increases that would be required.

Betsy Chadwick said she doesn't support moving the warrant article votes. She would like it to be right where it is. The budget committee looks at the budgets, they evaluate it over a period of weeks. They come up with a figure. We have a presentation. You have all this information right here. This last minute, oh you might reduce the budget 15 minutes from now, if you allow us to change the order is not appropriate. She can vote on what is recommended right here on this piece of paper that people have looked at. Last year there was some mudding of the waters at this meeting with an insinuation that if you do this 15 minutes from now we are going reduce the budget. And guess what oops we've got special education \$200,000 throw that in there at the last minute. She says lets go with the order and you have the information. She can vote for one way or another this figure right here. She doesn't like the confusion that happens during this meeting.

Tim Jandebour said that a lot of effort goes into the placement of warrant articles. They know, people who do this all the time know that, placement of an article is very important to its passage, so they take and place it to their advantage. Frankly it bit them in the butt this time. He thinks it should stay just exactly as they are.

Kate McNally said that she thought we had already vote to change the order of the articles.

The Moderator read the question " Shall we take the articles out of order, instead of going to article 4 at this time we will go to article 5, the reason being that because of the amount of money some is in the contract some is in the budget."

Mrs. Dole asked that we used the cards from now on.

Vote by Show of Cards Yes 118 No 109

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Mrs. Faiella asked if as a point of order she believes it, under parliamentary procedure that it requires a 2/3 vote to change an agenda? Typically because you have something in print that is an agenda is what everyone bases their expatiation of a meeting it requires a 2/3 vote to change. The Moderator responded that it is a majority vote.

Scott Bryer asked if the attorney could answer that question. Gordon Graham responded that it is the Moderator's call.

Article #5To 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:

<u>Year 2011- 2012</u>	<u>Estimated Increase</u>
	\$ 39,142 Estimated Tax Impact: \$0.08
<u>Year 2012- 2013</u>	<u>Estimated increase from Prior Year</u>
	\$ 5,537

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

Moved and seconded.

Randall Conrad explained that every state in the union is attempting to reform public education; the reality is the people in this room right now are here for that very purpose. You are worried about the increasing costs. We are asking you to help us make the best education we can for the future of our children. We understand the same things you do, we pay taxes in the town. We realize what we are asking of you. So we are asking you to help us support a specific group of people in your school system, who give of themselves in a manor that you might not think actually about they're not the teachers in the front of the room. They're the paraprofessionals and the support personnel who deal specifically with one on one children and small groups of children who need additional assistance. We are asking you to help us in our drive to help them. We had a contract negotiation that was extraordinarily amiable and very fair. In the end if you approve this what you will be doing is increasing health insurance costs by \$25,000, compensation increase of \$8,300, course reimbursement and extra curricular cost of \$5,100 (those are clubs and he will talk about in a second), in 2013 health insurance cost as above, course reimbursement and extra curricular as above and compensation increase of \$13,841. So what does that really mean, it really means that we are going to increase the after school club activities which our paraprofessionals have been providing: home economic club, homework assistance club, life skills education that they have been giving to our children above and beyond their normal classroom time. It is also going to provide for an AYP Bonus back to us. What we are really asking you to do this, has \$0.15 per step the first year and \$0.25 per step the second, it really should say by hour by step. It is not a lot of money. If you do the math it is very little money and we're asking you to help us support the paraprofessionals who give of their hearts and time to our children.

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Sandy Garrett said no raises, the town employees aren't taking raises, and the elderly aren't getting social security. The costs are exorbitant. We're all willing to take a step back. You teachers getting raises is that going to guarantee my son gets a better education the rest of the year or next year or the year after? Your teaching skills will still be the same people. Give the families a chance; the taxes are going up and up and up. Please take a year off and give us all a break as parents and taxpayers. Everyone else is doing it budget your own income. Don't make us budget ours more.

Joseph McCaffrey said that he was not opposed to teachers being paid well. He expressed before that it takes a very high quality to be a teacher and a great responsibility to do a good job. The problem is that everybody, nobody in this room that has a job, wouldn't like a pay increase at any time, never heard of anyone turning down a pay increase. That's expected, it is human nature but the fact of the matter is that as previously expressed he thinks everyone is aware of the fact that not just this community but this nation has a problem with a very slow or backwards economy. A lot of people are out of work or slow on work. They are getting pay reductions; they're getting cut back. And not to mention that the homes they live in are worth less than the taxes tend to remain the same or have gone up. There is a problem here these teachers are part of the community and they need to share in that community. He appreciates the fact that anyone of them, that some of them do and he understands that this is true spend extra time, extra effort. The fact is that is appreciated that is wonderful so don't, but that's the responsibility that you spend a little extra time and want more pay; 15 minutes more that's what they're arguing about 15 minutes more in the work day. My God, 15 minutes and they want to be paid for it. Well, he thinks as a bottom line; economics 101, we've got a community here, which everybody is in this together; but the taxpayers are having trouble paying, some may not. Some may have their jobs and very secure in their mind and don't see a problem. He has said it before, when the guy down the street has lost his job, well I'm sorry about, I'm sorry about that; when it is some one in your family, it is a recession, but when you lose your job and it is a depression. And when you have this problem the teacher has to be aware of it, now this isn't a great deal of money you are asking for is it. But the truth is that it is part of an increase and the attitude that an increase should be expected or automatic is wrong. Because it means that they're uninformed about what is happening in the community that they supposedly want to be part of.

Ellen Schreiber had 2 things if she understood the repeal of evergreen correctly it means that raises for the paraprofessionals, which are included in this budget, are no longer mandated. And her question is looking at these increases, which are for the paraprofessionals; what is the starting rate of pay for those positions? Is the question that she has and then she just wanted to say that in her experience teachers put in many, many hours not just 15 minutes beyond what they are paid over the course of the year and she thinks that should be recognized. What is the beginning rate of pay for the paraprofessionals? Mrs. Pingree replied that it begins at about \$10 an hour.

Tim Jandebour said that he would like everybody to know that his wife works under this contract and he wants you to take that under consideration. He wants to say two things; a couple of people got up and said teachers. This is not the teacher contract; please would everybody understand that, this is the paraprofessionals and a whole group. They could tell you this is a whole group of people but it does not include teachers. The second thing he would like to point out and he knows that they could speak to this; this group of people were hammered last year. They were hammered last year, the cost went down last year, so he would really like you to take that under consideration but remember he is a little biased here. Mrs. Pingree was a little more

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specific on his comment that the paraprofessionals were hammered last year. If you recall the paraprofessionals agreed to not only to change their health care provider, they moved to an HMO. They also changed their co-pay, so now paraprofessionals are taking home substantially less take-home pay than they were last year, so she would agree with Mr. Jandebeur's assessment. Jim Ryan stated that Mr. Jandebeur picked up on a couple of points that he was going to mention primarily that these are not teachers. These are the paraprofessionals and the support people and quite frankly he was going to bring up the situation you just brought up with regards to them, it was some where around \$25,000 that they gave back last year. Mrs. Pingree responded that it was a little over \$10,000, but again when we proposed it but with the increase in health care that savings is larger. Mr. Ryan also said that he is biased in the direction of these people in getting a bit of a raise, it isn't much of a raise. He thinks quite frankly the Para's and support staff are probably one of the best bargains the people of Northwood give to their children. He thinks that is evidenced by the fact that there people working there that are just about paying for the insurance and putting about \$10 a week in their pocket. So he would like you to consider that in the process of your determination.

Christienne Caunter also wanted to reiterate that these are the paraprofessionals and not the teachers, without the paraprofessionals our special education students would be floundering. Our paraprofessionals are with our children; she is the parent of a special education child. The paraprofessionals are with our children from that time they get off the bus all the way through the day until the time they get back on the bus. They are attached at the hip. They really need the raise because without them our kids would be completely lost.

Nikki Roy said she is also an alternative high school student teacher and she works with at risk students in Dover; with out the paraprofessionals, for those at risk kids, the kids who have a harder time being in the classroom really are lost. She just wanted to reiterate something said before, these are people who come to school every day and deal with some of our more challenging students and they bring patience to the table every single day. We are talking about \$0.15 per hour for one year and maybe a quarter the following year. These are people who have patience way beyond what most of us have and she encourages supporting this.

Duane Helton said he is biased his wife is a paraprofessional. She gets up 5 days a week, gets dressed, comes to this school and takes home \$125.00. How many of you people would do that a week, that is what he wants to know?

Ken Rick said he is unbiased, his first question is on behalf of his wife who is to ill to talk, she wants to address this to Mr. Conrad, you made a comment before that these people deserve more money and you're asking the community to give. Who gives to the community; to the retired, those that are on fixed income, and those who have lost their job, who digs in to help us? Second comment is the school board approved this 5-0, what you failed to tell the crowd was that the budget committee disapproved it 10-2.

Randy Conrad responded that he understood Mr. Rick's position, he does, the reality of which is those people are going to be served by the children of our community as they get older and in order to provide the best possible education experience we can for the children and the regular education students; we need good quality people to work in the schools. We are asking you to support a pay raise for a group of people who gave back to the community last year extraordinarily, He does not know of any other group in the community of Northwood who gave up \$10,000 and changed their health care plan in order to ensure that the budget did not get out of control for that group of people. We are simply asking you to attempt to help us level that

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back out so we can keep this wonderful group of people in the school. Mr. Rick said he thinks most people here would say let's not look at the future, let's look at the present, let's look at the present. Mr. Conrad said the problem is sir the future is coming we can't escape it. The education system, the public education system is created because people didn't look at the future so we need to keep doing so now.

Ellen Schreiber said one other point to consider, we have heard about the impact of having the aides for those kids with special needs but also there a huge impact on the general classroom, because if you are a teacher in a class of 22 kids and 4 of them are disruptive. You really want an aide in your classroom, it is disrupting the learning process for all the other children in the room, and so the impact is really for all children.

Debra Locke asked to have the AYP bonus explained. Mrs. Pingree explained that it is something we have heard about and read a lot about in the papers lately trying to some how compensate people based on performance. So in this contract, the school board put forward \$250.00 bonus per person should the school achieve AYP, so it is our first attempt to trying to pay for performance. Mrs. Locke asked isn't that all part of their job trying to acquire AYP? Mrs. Pingree said it is.

Ginger Dole said that she has heard the comments thus far and she doesn't think that anyone who is not in favor of approving this contract is saying that the paraprofessionals aren't worth every penny that we can pay them and more. No one is saying that they don't earn their money or they should not have a raise. Her point is that, as you already heard, many of us are taking cuts in pay or we don't have jobs. There are more foreclosures every month that are going through town hall the paperwork involved. People are at the end of their budgets by and large, what savings account people have had are gone. It's not that the money would not be spent appropriately, its not that she doesn't support the school because she does. But she can't pay anymore and we are at the end, most of us of how much we can give up to go forward, other school districts are all having to give up. Her question is to the paraprofessionals who have come up and spoken the way they were speaking, led her to wonder, if they don't get this approved are they going to leave? Her guess is that they are still going to be employed here and she would hope that understand that this doesn't matter it is not that we don't believe you deserve a raise it is because we can't afford to give you one.

Michael Faiella had 2 questions; one is what does a full time paraprofessionals make in a salary on an annual basis and what are the insurance costs for a paraprofessional on an annual basis? If it is in the report, he missed it. Mrs. Pingree replied that the insurance costs would vary depending on single/family plan. The salaries vary because they start at \$10.00 per hour; they are all in the annual report.

Joseph McCaffrey said he is revising a little thought he had or at least he wants to express it this way; and that it has been expressed that some people have a vested interest or a conflict due to family members. These are people that do potentially go work and he doesn't question that. His previous statement though that has been expressed several times the community doesn't have more money. We have less it is very simple. He understands the top pay rate is \$18 and something, so those who have been on for a while are making okay money but when you add the benefits to it. It isn't doing terrible for someone making \$18 an hour plus benefits. That said the overall here is what I said at first the community has less money; if your job is secure you maybe don't appreciate this, it is a common human ailment, you don't sympathize with other people who are in dire straights and just look at the facts people have less money. That is the emphasize

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here, it is not that these people maybe don't deserve a raise but the community at this point it is a hold fast. Just continue doing the good job, you are supposed to be doing but hold fast.

Valerie Gofkowski said that she is living on a fixed budget. Last year she got her tax bill the value of her home went down but her taxes went up. She lost her job because her company downsized and closed the office. At her age she wasn't able to find a job anywhere, had to live on a pension, no health insurance. Okay, fixed income, taxes going up, my spendable money going down, she came here today to say you have to consider that a lot of people in this town are in the boat she is. She isn't getting a raise her spendable income keeps going down every year. The price of gas is escalating. Everything that you read in the paper from Concord says that the state won't be supporting schools as they have in the past. We have to consider this as we keep voting increases. She read this notice that was passed out and doesn't know if the figures are accurate or not. However, the bottom line here it says that per cost student in Northwood Elementary is \$17,000. But the board here says it costs \$12,759 to attend Coe-Brown, is it true that it cost \$5,000 more per student to teach at the elementary school? If you are receiving all ready \$17,000 per student. Mrs. Pingree responded that the cost per student is \$13,717. Ms. Gofkowski said which is still higher than the Coe-Brown tuition. Mrs. Pingree replied it is higher than the Coe-Brown tuition. Ms. Gofkowski said so you are asking for more money on this warrant article 4 or 5 and then we get to vote again at #7, please bear in mind that you are taking money away from taxpayers that we can't afford to give anymore.

Mrs. Pingree clarified that Coe-Brown's special ed. tuition is \$18,000, so it sort of depends on how you are doing your calculations in terms of the cost per student.

Beth Philbrick said that there was a question about how much we make. She has been here 11 years. She is on step six. She makes \$13.80 per hour and she is a single mother of 3 children. Can she even afford to live in this town, I would like to stay, but her taxes are going up. As a paraprofessional, we do not get retirement and our insurance for a family plan you are paying 40%, so you aren't making much of a paycheck. She does some of the after school clubs, the home economics club and we had 36 kids in the club. You need the paraprofessionals, she is the one who helps your kid read. She is the one who helps them learn to count. She works in kindergarten; she loves her job and hopes it won't be cut. We know that jobs are going to be cut. We are all worried.

Tim Jandebeur said he didn't want to speak to this issue at all, but he is sorry he has too. Number one his wife has worked here all year and she has worked the summer school. If you look at your new town report, she didn't make a penny that is how accurate their numbers are. His wife works and his son works on the janitorial staff, he did his taxes and he made \$11,000. It says he made \$25,000. Mr. Jandebeur said he doesn't believe number in the wage report is right. There are many, many who made the same as last year. There are many, many teachers who made thousands more than last year. And there are many, many teacher who made thousands less than last year, that is how accurate their numbers are. You take his numbers on the bottom. The moderator advised him that he was getting close to a personal attack. Mr. Jandebeur stated that it is not personal; if you take his numbers on the bottom of that paper 723 students and divide one number into the other you won't get \$13,000, baloney.

Mrs. Pingree asked to respond to that. Mr. Markiewicz explained that the cost per student, if you go to the Department of Education web site, it is not taking the total school budget and dividing it by the total number of students here. It is actually a complex calculation that he won't get into here, but he can tell you that the cost per pupil as calculated by the Dept. of Education is the cost

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to you as a district for the students that are here at this school. It does not include the tuitioned out students be they K-12 whether they be a public or non public school, does not include transportation, does not include food service, revenue, and it does not include debt service. So it is not a simple as dividing the total budget by the number of students and saying that is the cost. Although you can do it that way but it is not an accurate calculation to compare this district with other schools.

Bob Holden said this is an emotional issue, what we are talking about today are raises for employees. We are not talking about school employees; we are not talking about paraprofessionals, not talking about teachers, retirement. You heard a few minutes ago that the selectmen have asked the town employees not to take a raise this year; they agree to try to keep costs down. So when you raise your card today, you need to understand are you going to vote for raises for one group of employees and not give raises to the other group? He will say also that he heard earlier that one group had their health care changed; the town employees had their health care changed also. Something to think about, paraprofessionals you do a great job and he thinks we need to show a little consistency.

The moderator said he would allow these last 2 people to speak but as a reminder this will be a ballot vote.

Hal Kreider asked a question about the evergreen, he thought that the law required us to include an evergreen clause in our contracts and so the repeal meant we didn't have to include the clause? Is that correct? Mrs. Pingree said that we never had one in our contract. His other question was he saw the AYP bonus and wonder if it had ever been considered to make the whole amount bonus related? In other words, all of it based on merit. Mrs. Pingree said that is a huge legal issue that we hear about in the news all the time. In this school, if we could pay on performance we would intentionally go down that road but that is not something we would do at this time. He guesses what he is saying is for example we pay people to do things like insurance. Why couldn't we take the money appropriated here and just say we are going to give you an achievement award; just a thought. Mrs. Pingree said she heard what he is saying and they have talked about what a great thing it would be, but they do have to negotiate.

Deborah Briggs asked a 2- part question, how many people are we actually talking about would be affected by this increase. Mrs. Pingree deferred the question to Mr. Hartford because the number changes constantly. Mr. Hartford said that we currently have 43 support staff in our building. This includes paraprofessionals, secretaries, custodians and cafeteria workers. Ms. Briggs asked if all of them were covered by this contract. He said right. She then asked how many of them are specifically are paraprofessionals who deal with special education. Mr. Hartford replied that there are 28 paraprofessionals; 5 for regular education students and 23 are for special education students. Ms. Briggs asked if that was 23 special education students or 23 paraprofessionals. Mr. Hartford said 23 paraprofessionals. Ms. Briggs then followed up and asked how many special education students do these 23 paraprofessionals work with. Mr. Hartford said he knew somebody was going to ask that today and that the number varies but is about 60-65. Ms. Briggs said we will use 65; for the sake of argument out of those 65 kids, if we were to reduce the paraprofessionals by 5 and we then had 18 paraprofessionals who had to service those 65. How many of those 65 kids would we then have to send out of district because we couldn't service them in district and what would the cost be? Mr. Hartford said that is not a question he can answer, the way we determine our special ed paraprofessionals on a yearly bases is in our IEP meetings at the end of each year and the required amount of supports needed to be

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successful at Northwood School. At our IEP meetings last year, we determined that we could reduce the number of special ed paraprofessionals by 3 based on the number of service hours. We did lay off 3 paraprofessionals and then during the summer we had an influx of students come in and we did hire back 4 special ed paraprofessionals to cover those IEPs. Ms. Briggs asked if the article did not pass and we had to let go paraprofessionals; would we then incur greater costs because there are students we would have to send out of district? Mr. Hartford said he couldn't answer that. Mrs. Pingree said we could and you hear us talking about the autism program that we are trying to develop. The success of that is going to depend on the paraprofessionals we have for that program. The out of district for a child with autism for example may equal \$150,000 a year. If we can bring that child back in with a paraprofessional that costs us

\$15,000 per year; you can see what a potential savings that might be. Ms. Briggs said she was trying to get a clear understanding that if this does not pass is it going to cost her more money that she is not going to be expecting. Mrs. Pingree said it would apply more to the operating budget and the various options based on the decisions made in this room today. Clearly there are financial implications that are even broader, than simply staff.

Anne Kebler explained how a special education student is identified and placed. There is a hierarchy of placement and she can say that you have a minimum of eight students who that are at their least restrictive environment and they require a full time one to one paraprofessional. So the next least restrictive environment could be an out of district placement. Ms. Briggs so there are potentially eight students that instead of paying \$20,000 for a para we could then have to pay more than that. So instead of \$39,000, we could end up paying \$150,000.

The moderator said the question has been called, by a show of cards the body agreed to go to the question. It is a ballot vote; use either the card that starts with 1 or 13.

Yes 125

No 127

Article defeated

A motion was made not to reconsider the vote.

Moved and seconded

Passed by a show of hands

Article # 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

Moved and seconded

Doug Sargent asked for a clarification, is it just to discuss the contract agreement or is that to also raise and appropriate the funds. Gordon Graham explained that it would be to approve any cost items that were negotiated in a new agreement. Mr. Sargent asked if those costs would have to be taken out of the operating budget if approved. Mr. Graham said not necessarily; the article would authorize you to raise appropriate additional money to cover the cost items.

Michael Faiella asked what it mean if this is voted down?

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Robbie Robertson said it would mean they can't have a meeting. He supposes they could go to court to ask for a special school district meeting and they would have to go to court to have that authorized.

Robbie Robertson also reminded people to get right up to the microphone because people in the back can't hear you.

Chris Andrews asked for a clarification if this is defeated and goes to court will that cost us extra money? Mrs. Pingree said there are certainly costs involved with going to court; and that the school board would feel an obligation to go to court if a new agreement were reached with the paraprofessionals. Mary Faiella asked how much it costs to have a special meeting as opposed to going to court; and we are talking about the idea of either having a special meeting or going to court or waiting until we meet again next year to reconsider the issues that were raised in #5 that we just voted on. So in other words we have 3 options: we can say by voting not to call a special meeting we can say we would like to wait one more year in order to reconsider that matters we just vote on a minute ago in article #5. How much does it cost to have a special school district meeting, and how much does it cost to go to court and how much would it cost to wait until next year to consider these same issues once more? Mrs. Pingree said the costs on a special meeting are minor; we had one on the teacher contract. You are talking about custodial staff to set up your room, an attorney you might have to hire to be there during the course of the meeting. To go to court and ask the court to authorize a special meeting is \$5-7,000 for legal fees to do that. Mrs. Faiella asked if the court takes into consideration the vote of the town if the citizens of the town vote not to have a special meeting. Does the court take that into account when they decide to order a special meeting? Gordon Graham answered that that is one of the things the court would consider.

Tim Jandebour said lets not forget the cost of the letters into the sun, the cost of the letter his daughter had to bring home, the cost of the letters in the mail as to the cost of a special meeting. They want to sway it, they want it their way and that all will come again and the costs will be born by the taxpayers. So when you think about it think about the costs.

Ken Witham said this is more comment that we are all grown up enough and mature enough that when you place an article, we vote yes or no; if no overcomes the yes vote, live with it. That is what we are telling you. Stay within our circle, if we say no to the teachers contract live with it. That is what we are telling you. He isn't saying it going to be yes or no but live with what the taxpayers tell you.

Betsy Chadwick said she agrees with what he said; we just gave you a message why do we have to reconsider it at some further time. We're thinking we do this once a year on that note if something else passed that she didn't like, let's have another meeting so it will be her way. We're thinking we do this once a year and that's the message. Not lets think about it later, she doesn't want a special meeting and she doesn't care if the lawyers get \$7,000. We just gave you the message we're done.

Defeated by a show of cards

Article # 7 Shall the Northwood School District vote to accept the fact-finder's recommendations date February 1, 2011 for a collective bargaining agreement between the **Northwood School District and the Northwood Teachers Association** and further vote to

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approve the cost items associated therewith which calls for the following increases in salaries and benefits at current staffing levels:

Year 2011- 2012

Estimated Increase

\$ 40,632 Estimated Tax Impact \$0.09

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

Moved and seconded

Mark Overmyer thanked everyone for coming and their comments. He said it has been the best of times and the worst of times in terms of negotiations with the teachers. Where we are today is the result of not being able to reach a negotiated agreement. The law requires that if we do not come to a negotiated agreement that we go to the second step, which is to hire a mediator. We did that and we were still not able to have an agreement. You are all probably pretty familiar with the terms of our requests as well as the teacher's requests because that was made public when we went to impasse. The next step required by law is to have a fact-finder, who is something of an arbitrator/ a mediator who simply reports, in an objective way, the facts of the case. We have that report; it has been given to us. Today, in this article, you are considering whether or not you want to improve that report. He is here to give you the very best information possible to make that decision. He would like to begin by pointing out the numbers that you see have to do with current staffing levels. This is where we get into future considerations if the school faces significant budget cuts by the end of the day. You will hear the school board's recommendations on staff cuts in order to meet those requirements. However the numbers that are on this page are based upon on current staffing levels, so we will not exceed those numbers for sure if we lower the number of people on our professional staff. The first item for 2011- 2012 is a salary increases of \$58,632 which does not include step increases because until Wednesday step increases were considered an obligation to us that we had to anticipate paying. We are not trying to hide anything here it is simply the way it was until Wednesday when the repeal of evergreen came into effect because the Governor did not choose to veto it. The second item is actually a cost savings to us because the mediator or arbitrator who wrote the fact-finding report saw it our way, so we were able to save some money in terms of decrease in health insurance buy-out. Which is currently at \$5,000 per staff person who chooses not take our health insurance, we are going to lower that to \$2,000, so if you will recall we raised it last year from \$1,500 to \$5,000 simply to entice some staff members to take the buy-out and thereby save us some

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money. It didn't save us any money so now we are going to go back not to \$1,500 but to \$2,000, which still will be a sweeter pot and will entice some employees to take the buy-out in the future. The net cost of those two items to our district in 2011-2012 school year is \$40,632. Again he repeated that does not include step increases. In the 2012-2013 school year, it is estimated that our salary increase would be \$59,920 at current staffing levels. And we would incur greater health insurance save cost because the fact-finder recommend in our favor; we asked the teachers to give us concessions in their participation in health premium payment and the arbitrator saw it our way. He recommends we only implement those in the second year of the contract, so that is why you see the cost savings there for a net cost to the school district of \$31,823. He repeated it does not include the step increases. Again this is not a vote for a contract with the teachers but a fact-finders recommendation; it is a two-year agreement. Here are some of the features of that fact-finders report. We had asked for 15 additional instructional minutes per day. We also were able to receive provision for complaints brought by students against teachers during contract language. It could potentially put a student in the awkward position of being confronted by the teacher that they lodged a complaint against. We didn't think that was fair; we asked for that to be removed and the fact-finder saw it our way. Next the increase in employee health premium contribution beginning in the second year ranging from 1 to 3% depending upon the plan taken by the teacher. The change in health care buy-out from \$5,000 to \$2,000 and finally the salary increase; the fact-finder recommends that they do get their steps plus 2.75%. The school board voted to recommend this report to you because the fact-finder found in our favor on some items that we think are important and we have not been able to move forward on those in past negotiations and we think this is an opportunity. The salary increases are purposed, as has already been mentioned, in recognition of the increased instruction time per day, therefore we think there fair. If you approve this you are not approving a contract, you're simply authorizing the school board to continue with negotiations and those negotiations would require that the contract must agree principally with the fact-finders report. There would not be a need for a new hearing and no future vote by the town would be allowed. We would be, however, required to have the contract come in not to exceed the numbers that are on the warrant article, not to exceed the costs. The net cost of the new agreement cannot exceed \$40,632 for 2011-2012; he might say again once more, this is based on current staffing levels. If in the succeeding votes we have today our budget is reduced we will be reducing professional staff, and so we won't exceed these numbers. The estimated cost of a new agreement in 2012-2013, would be \$31,832.

Bunny Behm said she was confused about this, she has never seen a warrant article for a teacher's raise done this way. We are ratifying body, if we vote for this money, we are in essence ratifying a tentative agreement but we don't have a tentative agreement. If we voted for the money we are agreeing that it can't exceed that money, but we still won't know what is in that tentative agreement because it is not in front of us now. So she really feels that she would like to make a motion to table this article and have the school board come to us when they have an actual tentative agreement to vote on. It was made as a motion and seconded.

Gordon Graham said that the law requires there be a multi- step process with respect to resolving disputes in collective bargaining, Mr. Overmyer outlined those for you. So this maybe new but this is part of the legal process that one goes through as a public body negotiating with a association, The first step, as Mr. Overmyer outlined, is to go through the mediation process. If the 2 parties, the school board and the association, aren't able to come to an

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agreement; they hire a mediator who comes in and works with them and tries to reach an agreement. That process was something the school board went through in this particular case to try and come to a mediated agreement. The next step which is required by 273-A:12, the law, is to go to fact-finding if disputes are not resolved, that is what the board did in accordance with the requirements of the collective bargaining law. The fact-finder is, as Mr. Overmyer outlined, a neutral third party who mediates and looks at all the positions of both the association and the school board and that fact-finder comes up with a recommendation to the school board and the association of a way that that fact-finder believes is an appropriate way to resolve the contract issues. The school board is required by law to present that fact-finder's report to this body for consideration; that is what the school board has done. You folks as the body have the authority to agree to the cost items of the fact-finder's report that is what is being presented to you today. So as clearly as he is saying this is being done in accordance with the requirements of RSA 273-A; to present to you the opportunity to vote on the cost items of the fact-finder's report that has been completed as a result of compliance with the labor law as it exists in the State of New Hampshire.

Joseph McCaffrey asked for a point of clarification, if this contract is not approved does that translate to teachers getting fired? Now this was what was intimated in the flyer that the school board put out. Slightly questionable but setting that to the side for a second; can you tell me the answer? Mrs. Pingree responded that with regard to staff layoffs, if they happen, those are relative to the operating article, which they will present next. So your approval or disapproval of the fact-finder's recommendation doesn't directly relate to any reduction in force that would happen here. Mr. Overmyer asked to clarify, this article tells us how to treat whatever employees we have left after the operating budget is approved or disapproved. It has to do with our collective bargaining agreement our arrangement with the employees, so it really doesn't indicate whether or not anyone is going to be fired or not, based on your approval or disapproval of this article. Mr. McCaffrey then said then the teachers would still be employed regardless? Mr. Overmyer said that the thing you maybe confused about is that this is based on current staffing levels we have to calculate the cost of this warrant article and we can only do so based upon the number of employees we currently have. The moderator interrupted the discussion because the amendment deals with whether or not we table the article. So we need to determine whether we are going to table the article or not. If you are going to address whether we are going to table the article we will discuss it. Mr. McCaffrey said he was confused about what the article was about.

Tim Jandebour asked if the teachers had negotiated in good faith. The moderator stopped him because we are talking about the amendment. Mr. Jandebour said he is talking about the amendment; we would be talking about a contract and not an amendment if we had negotiated in good faith. The moderator ruled him out of order.

Doug Sargent had a point of order that tabling a motion is not debatable. The moderator said that we get the point across. He called for the vote by cards on the motion.

The motion was defeated by a show of cards.

The moderator then reopened discussion on the original article.

Bob Holden asked about the motion to table. The moderator stated that the motion to table has been demolished; it is no longer there. Mr. Holden then said that if you want to be consistent with the paraprofessionals and the town employees, you should not approve this warrant article. The budget committee looked at it and voted it down, he doesn't have the exact number in front

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of him, but clearly they did not approve. So he would suggest to you that you go forward and not approve it.

Tim Jandebaur said that he was not aware of any law that says just because you're a teacher you are entitled to a job. Jobs are earned and to keep it you really should have to continue to earn it. It is extremely healthy to the efficiency of any establishment including this one for employees to know that their pay, their jobs relies on their performance on that job. If we were talking about Northwood Shaw's, Nottingham Hannaford's and Stratford Market Basket; Northwood Shaw's would have been out of business years ago. We are not educating our kids; the newest NECAP scores are out and he is going to talk about that later so he is not doing it now. We are teaching below the state average at this school and that breaks his heart. It is wrong. Northwood School has been a poor performing school for sometime in fact we are an official SINI school; school in need of improvement by the State of New Hampshire. Mr. Ruth asked the moderator if we are having a speech or talking to the article? Mr. Jandebaur said we are talking to the article. We can expect to see the same unless you make people understand that they have to improve to get a raise; he doesn't agree with this raise that is the article. He is a simple man; he likes to reduce things. We are teaching our children below the state average and therefore the teachers simply put do not deserve a raise. It is just like that and he thinks that is right and you have to consider that.

Linda Smith had 2 questions; first one was going to Mrs. Behm's statement that this was not an actual negotiated contract, wondering and hearing that only the dollars are what we are locking in here by raising and appropriating a certain number. What about the language? We have no control over what the language maybe; is there the potential that some of this may change with the extra instructional time or any other aspect of what we hearing for potential language. Mrs. Pingree said that their understanding is that the financial components are here, you are voting on the financial components. Think about it in terms of previous years voting on teacher contracts; what is in the warrant article are moneyed items only, so you are trusting the school board in terms of language used in the contracts. Ms. Smith but no we are not you are saying we are accepting the fact-finders. The five people we have dually elected, as our representatives have not created the thing that we are looking at here the fact-finder has; so her concern is that are we ultimately going to only approve this as accepting the fact-finders or are we go back and have to negotiate more. Mr. Overmyer tried to give the layman's understanding. He understands that they cannot bring any new issue nor can the association bring in any new issues to the negotiations. That is what he meant by the line that says, "The contract must agree principally with the fact-finder's report" in other words the issues the fact-finder brought in his study were both the ones the association put on the table and the ones we had remaining on the table. Only those can be change so to answer your question, can we know the contract language, yes if you read the fact-finder's report. You can see what is still being discussed. Ms. Smith said she has a problem accepting it when it isn't finished and completed. Her second question is relative to steps plus 2.75%, she knows a lot of our staff also receives longevity pay beyond that. She also knows that everyone doesn't get the same amount in steps; can you say what the overall increase in pay would be? Mrs. Pingree replied that the step increases that are in the operating budget are \$84,331. Ms. Smith asked what is the percentage of the step increase would be, 5%, 3% plus the 2.75%? Mrs. Pingree said our step increase in our step chart and they are not consistent though out but they are generally between 3and 3.5%. Ms Smith said that it is conceivable that someone could get almost a 7% increase this year with the 2 combined? Mrs. Pingree responded that if

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you are a junior teacher and eligible for both of those; we do have roughly half of our staff that is no longer eligible for the step increases. Mr. Overmyer added that they are the top of the scale. Ms. Smith said right but they are also getting longevity pay to offset. Mrs. Pingree said that the number she gave was the grand total of the financial impact of this which was the steps, and longevity that are in the operating budget, and the 2.75 in this warrant article. Ms. Smith previously you had mention things that through this you have you feel have drawn closer to the settlement; are there things in this fact-finders that the school board is not satisfied with or can you not speak to that? Mrs. Pingree said that you will find in the press release that they did put out which once we reached impasse with the teacher's union the negotiated items became public knowledge. It has never been their position to withhold public knowledge from the public, so they put out the press release. It was controversial in some respects however that clearly stated what we had been asking for. Do we get everything we had been asking for in this, no we do not? Neither do the teachers, but we found that the fact-finder found in favor of the school boards position and pretty dramatically so. Thus a majority of board members vote to support this. Ms. Briggs said that she thinks some of the discomfort for this particular warrant article is coming from what was presented by Mr. Overmyer, what people heard and what is actually written. And she thinks most people took away from what he said that we are not voting to raise and appropriate money. Is that what you are saying. Mrs. Pingree replied that you are voting to raise and appropriate money; you are voting to give us the authority to spend up to that amount of money as we create actually the new contract. Ms. Briggs said that is what the warrant article says but that is not what people took away from what you stated, so she just wanted to give you a chance to restate it. Mr. Overmyer said he wasn't sure what she was asking but he wanted to say that if we are successful in negotiating a contract according to the terms of the fact-finder. He heard a rumor yesterday that the association voted and they were in favor of the fact-finder's report too. But we still have to go to the negotiating table and come up with an agreement. Ms. Briggs said that is not what this is saying. Mr. Overmyer replied that based on the fact-finder's report we can't change anything from there, so in other words he has narrowed our field. He said it has to be this. Mrs. Pingree gave an example of why this is not a contract, you're giving us the authority to expend this amount of money and we are agreeing to the financial components presented here. However, in reaching an actual agreement with the teachers, for instance look at the extended day, we are now going to sit at the table and figure out where we are going to add that instructional time in. Our contract is very specific as to the start of the day, end of the day, amount of planning time and non-duty period, so little things like that will be negotiated if you approve this. Then we will create a contract with those things in place but this is the amount of money that contract will cost. Ms. Briggs said that you don't know what that contract will be yet? Mrs. Pingree replied no but you have to give us that authority; it is just a legal process when you reach impasse as of what we are required to do by law. So we had all these questions too all through this we are thinking this doesn't make sense to us but. Ms. Briggs said she has sat on the side of the table you are on and she knows the process and she is questioning and understanding what some people are saying language is very confusing the way it is worded. She then read the warrant article. She says it does not say we are going to approve things that are negotiated after February 1st, but its saying we are going to approve the cost items associated with that February 1st. So anything past that would not be covered by this because of how you have it worded, It that a fair statement? Gordon Graham explained that you want to reference the fact-finder's report so that is why there is a date on it. The fact-finder's report is an outline it is not contract language. It

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doesn't come right out and say this is the contract provision that you are going to put in the contract; which is why they are saying they need to get back to the table to do the final language. You are basically taking an outline that has been recommended by the fact-finder and it is up to the board and the association to take that outline and put it in to actual contract language and sign it off. But in that next step they cannot exceed the amount of money that is approved at this meeting. So that is the up side, the district meeting only has the authority to approve cost items in collective bargaining agreement that is what you are doing here. Approving those cost items. Giving the board the authority based on the way things are calculated to raise and appropriate that sum of money to fund those teachers who are still employed next year based on that recommendation. She asked if he could touch briefly on not to exceed the current staffing levels that you have. He said that is correct that it is the current staffing levels that you currently have that you cannot exceed the amount that is set forth in this article,

Jim Hadley had a couple of question, after article 6 the one prior to this is not shown as an article 8, so if we turn it down there will not be a vote for a special meeting? Mrs. Pingree said that because it is a legal process because this is a fact-finder's there is no provision for that. We would again come to a court situation if the school board wanted to petition to have a special meeting, but her understanding the length of time for that process would bring us back to next years meeting. Mr. Hadley asked about the vote by the school board of 3-1. Mrs. Pingree asked if the one person wanted to speak to that. Dave Ruth said he read the whole fact-finder's report and in his opinion he did not like some of the way it was done, his opinion. If he talked to a lawyer he always tell you want your reading isn't always what it means, so for him it was a philosophical thing. Mr. Hadley had a comment about an article in Fosters about the purposed teacher's contract and it said the fact-finder was from Brookline, Ma and he works in Boston, Ma and he is recommending two COLA's in each of the two years and things are a little bit different in Boston and Brookline. He supported the support contract earlier but he is asking people to vote no on this and go back and like Bunny said go through the regular process. Mrs. Pingree said that the fact-finder does most of his work up here.

Alden Dill had a couple of quick questions, how much was the fact-finder's report? Frank Markiewicz said that the cost was split between the union and the school board, but he didn't have the exact figure. He thinks it was around \$2,000. Dave Ruth said he recollected that it was around \$4,100 for the report and another \$2100 to write it, which was split with the teacher's union. Mr. Dill's second question was if this doesn't pass are we under a contract? Gordon Graham explained that the current contract will expire on June 30th and as of June 30th you will be under what is known as a status quo doctrine which is that teachers will remain on the steps they are currently on and will not receive increases. Teachers will still be able to make educational advancement on track for example if a teacher achieves a Masters Degree or a Masters plus 15, they would be able to make advancement there. But all other working conditions will remain the same; technically you won't be under a contract that will have expired but working conditions which are all the terms of the contract will continue to be in force teacher will not make any step movement. Mr. Dill had one more question, the health care buyout did we fix that or what is the current health care buyout? Mrs. Pingree replied that currently it is \$5,000; it was increased last year hoping to entice some of our teachers to take that buyout and perhaps move to the spouse's insurance. No one took that option. Under the fact-finder's report it would go to \$2,000.prior to the increase to 5 it was \$1,500.

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Christienne Caunter said that we have some very good teachers however; on the whole our school really needs to improve its educational base. What we are risking with not doing that is having an impoverish community we really need to look whether these negotiations are going to improve our bottom line as far as education or hinder it. While I appreciate the fact that we are looking at costs. This is our next generation we are looking at if we continue to go down hill as far as our education; our town is going to go down hill.

The moderator informed Mr. McCaffrey that he was going to let someone else speak because he has spoken to this issue.

Mr. McCaffrey said he had not spoken to this issue. The Moderator gave him 3 minutes. Mr. McCaffrey said he thinks this may have already been asked or not; if we turn this down we are not legally bound to accept a contract with the teachers. They are operating on a preexisting completion but no contract. Mrs. Pingree said they will continue operating under the current contract. Mr. McCaffrey said but as a contract, he understood it to be no, but as a condition, did he have that wrong? Gordon Graham said it may be semantics but he will let the Supreme Court give you the statement; the case of the appeal of the Alton School District. Mr. McCaffrey asked if this was coming off his time? Mr. Graham continued the maintaining status quo of all terms and conditions of employment remind during collective bargaining after the collective bargaining agreement has expired. This does not mean that the expired collective bargaining agreement continues in effect but rather the conditions under which teachers work endure through out the collective bargaining process. Mrs. Pingree said that really cleared it up for you, didn't it. Mr. McCaffrey said he took that to mean there is a not a contract but a state of circumstances that existed under a previous contract that will go on. He thinks we have a systemic problem here that is not being addressed; everybody is concerned about the money. He thinks it is important and has already spoken to that, we have an issue where we have a lot of good faith people here. These are people trying very hard and he admires the school board and anybody else in town who volunteers or puts in time to do a good job and he thinks all these people are trying to do their best. But still the idea that we want a good school system; he doesn't think is a question. He supposes everybody here who has children in the school system or in the past going back; you wanted your child to get a good education did you not? Did you expect your child to get an average education or a less than average education and that was ok, he hopes not. He thinks every parent, would be parent and past parent wanted their child to get an excellent education that is not always possible but its nearly possible if you try and what happens is we have a town right next to us Strafford which out performs this town. They're in the top 10% and we're in the bottom 3rd. They do it for less money, so money isn't the issue a certain spirit, a certain attitude, let's get certain problems solved is the way its done, he thinks. And he'll tell you what that even their target might be under, so they're in the top 10% why couldn't it be 100% why couldn't it be 120%. He thinks there needs to be an approach here with the demolishment of a contract that has done nothing in its reiteration year after year, decade after decade has not improved a school system. You have a child who is going through a school system who you him or her to get a better education. Mr. McCaffrey's time ran out and he asked for one more minute and the house said no. Mrs. Pingree responded to him, that it not as simple as comparing Strafford test scores to Northwood test scores; there are so many components to what makes up a good education. One of the clearest examples of the differences between the town of Strafford and the town of Northwood is the special education population. The difference in cost per student relates to the fact that Northwood has a special education budget that is more

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than one million dollars higher than Strafford's. Why do we have that population in our town, why do we have a larger percentage of special education students here? When you are calculating your NECAP scores and averages all of those students even the out of district placement special education students at special schools and we have 17, they are tested and their numbers are averaged in with the regular education students. So it is not really fair to just take off of the state web site, Strafford average and Northwood average and say that the Northwood School is not doing their job. We do not meet AYP; we are a school in need of improvement because of a small subsection of special education students who are not meeting adequate yearly progress. Mr. McCaffrey attempted to ask a further question but the Moderator cut him off. Ginger Dole asked a couple of quick questions; the fact-finder's report is not the entire basis of a proposed contract, is she incorrect in remembering that the board and the union came to some tentative agreements and the fact-finder's report was dealing with only those issues upon which you could not come to an agreement? Or is she wrong? Mrs. Pingree responded that no, the fact-finder's took their side, the teachers side and came up with this recommendation relative to mostly cost items. Mrs. Dole further asked but other issues that you were in agreement; were there no issues that the two of you could come to agreement on in negotiating a contract? Mrs. Pingree referred to Mr. Overmyer about this. He said that there were a couple of minor things; some contract language, so yes there were a couple of things. Mrs. Dole asked but in your perspective minds they weren't a major impact. Mr. Overmyer said they also had nothing to do with money. Mrs. Dole said there are ways that language can still effect money without you actually raising the money right now, that is her concern. Mr. Overmyer said this was his first year on the negotiating team and his goal was to get some of those things squared away. To the best of his relocation they were 2 minor things; that might be there and had nothing to do with money. Mrs. Dole said that as she understands it you still needs to go back to the negotiating table both side sitting down, is she understanding correctly that if we approve this today; we will not need to come back therefore we will not discuss any agreement that the board and the union comes to because we are going to be trusting you to do what's in our best interest. So if there are language changes we will not have the opportunity to express our opinions on those as we would with a regular contract. As long as the bottom line of \$40,632 is not gone over, is that correct. Yes, replied Mrs. Pingree. Mrs. Dole continued there is no requirement then for the agreement that you have reached, the fact-finder's report the things he has stated, there is no requirement that actually you write those into a contract. There is some give and take there correct as long as you don't go over the cost of \$40,632. Mrs. Pingree said the financial piece is here, if you approve it, then we are agreeing to the financial components. Mrs. Dole briefly said that this is not an agreement; this is a work in progress her feeling is the board brought this to us way to soon. The Moderator cut her off because her time was up.

The question was called; the Moderator decided to let the few people still in line speak before calling the vote.

David Tousignant said he is a little confused are we just endorsing the fact-finding or is there an ability to make an amendment to the \$40,632? Mrs. Pingree replied that you can't amend it. Mr. Tousignant said that his issue is that the fact-finding is on for 2.75% in addition to steps, in addition to something items that they are able to obtain from the school. The number that was thrown out the window was up there around 7%, which seems like a pretty substantial number. Hal Kreider wants to speak first to the situation if this warrant gets approved and you go into negotiations; he would appreciate if the warrant would to move more of the dollars that we spend

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into salary and less into health care. And ask the teachers to spend more of what we compensate them for on health care; he says this because, in terms of clarity his wife works for another school district, other school districts are paying 15, 20 maybe even 25% of their health care costs. Mrs. Pingree said all of our teachers contribute to their health care. Mr. Kreider said he understands, the industry average in is 33% and in Northwood, where a lot of people are self-employed they are paying close to 100%. He thinks if we are going to get our costs under control,; we need to do it in a way that lets the teachers make good choices about their health care but doesn't create a lot of disruptions for the other folks that are paying more. He thinks the only way to do that is to move more of the costs percentage wise for the health care to the employees and that means maybe in terms of still meeting this number we have to give them a little bit more money, ok. From his perspective he thinks we are never going to get the costs under control; we are always going to have costs that are surprises unless we move to that position.

Shirley Smith said that her issue is also health care costs; her understanding is that if we accept this fact-finder's report, we have no control over you renegotiating with the teachers. It is nice to have 100% of your health and dental paid. It is nice to have 90-95% paid of a family plan, however when you add benefits to the teacher's salary you're looking at people making 225 to 275 dollars a day. What you are asking the taxpayers to do is people who are on fixed income are making about 85 dollars a day. They are also paying anywhere from 111 to 300 dollars a month in health insurance and dental insurance and their taxes are going up too. If we accept the fact-finder's report we give you the ability to say yes you now have a contract, is that correct. Yes from Mrs. Pingree. We need you to renegotiate because now is the time to make those changes in the health care costs. Health care is way out of control we can't afford to pay 100% of the health care or 95% of a family plan. Mrs. Pingree said that it is 85% of a family; no one gets 100% of their health care paid. 85%, so that is adding any where from \$15,000 on to their basic salary; so someone making \$40,000 is actually making \$65,000, correct? No, \$55,00 replied Mrs. Pingree. So it is not a thing saying your not doing a good job, it is just the fact that the time has come to make changes because of the economy. So we are asking you not to accept the fact-finder's report to negotiate some changes because of the tax base of this town; we can't afford for people making \$85 a day having to pay \$200. The Moderator informed her, her time was up.

Ken Witham asked where did the number \$7,000 that splattered the newspaper and hit him right between the eyes at the start of negotiations of the NTA. Where did that number come from? Mrs. Pingree responded that was something that the teachers negotiating put forward and she thinks they were comparing salaries here to salaries at Coe-Brown. Mr. Witham said he can assure you one thing right now when he goes from \$7,000 requested by the NTA or whoever it was breaking it down to 2 and three quarter percent plus this, plus that; it is just beyond what he can even imagine. It sounds like a professional football player in arbitration, move the question. It was seconded.

It is a ballot vote.

Yes 55

No 181

The article was defeated

A motion was made not to reconsider. It was moved and seconded. **Passed by a show of cards.**

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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

Moved and seconded

Dave Ruth made a motion to amend the budget to \$12,425,753 moved and seconded

Helen Ash explained that she was there to present three different versions of the operating budget. She went over what the operating budget covers; it is the budget for the Northwood School District. There are four components: first is the Step-by-Step Preschool, which is located in the lower level of the Northwood Elementary School. It serves both preschoolers of regular education and those with special education needs. The next item is the Northwood Elementary School, grades K-8. It is very important to note that the only part of this budget that we have control over is this block. The third piece is high school, as all of you know our school of record is Coe-Brown Northwood Academy, a public/private academy. They set their tuition rates. They set their special education rates and we have to abide by them. We contract for high school transportation, again a non-negotiable item once contracted. The fourth item is the School District primarily SAU # 44. SAU #44 is comprised of three school districts of which we are one. The other two being Strafford and Nottingham; therefore we are responsible to pay approximately one third of their operating budget. On the Step-by-Step Preschool, we are obligated to pay for those costs associated with special education; the regular education students pay their tuition. We are obligated by both federal and state law to fund special education from the age of 3 through the age of 21. Those costs are not negotiable; those are mandated and we have to follow them. These are very important points. We have heard a lot about Special Education today, and what a large portion of our budget that is. She will address that further as we move on; but she want to make sure that everyone understood what our budget encompasses. Last October the school board sat down with the difficult task of developing a proposed operating budget. These were the major increases we had to take into consideration when developing our budget. First and foremost special education tuition for non-public schools; we currently have 17 students in out of district placement. What does that mean? That means that those are the students whose needs we cannot meet here at Northwood School or at Coe-Brown Northwood Academy. Those students' special education needs are so great that we have to send them to special schools that deal primarily with whatever disabilities they have. We were hit with a \$446,000 increase this year; 56% of the total amount of the increases that we were presented with. Our special education line is almost 1.5 million dollars (page 3 town report) that means this increase was almost 50% of our special education budget over last year, very important. The next line is employee benefits things like health, dental, workman's comp, retirement; again contractual items. Wages, these are our anticipated increases based on current staffing levels. Middle school programming, this is a line that has been commonly reduced; this

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is her first full year on the school board but it her understanding that this line has been cut several years in a row. It encompasses basically three subjects, language arts, science and math. They really want to keep this number in the budget; this number has been cut year after year. We need to update our middle school curriculum. The next line is special education tuition and supplies for Coe-Brown, again a non-negotiable, presented to us by Coe-Brown, we have to pay them. The next line is computer software relates directly to our technology department, another line that gets cut year after year, because it is discretionary, it is a line that we have control over. Another line that we really cannot afford to cut again this year. We are falling further and further behind; we have students who take their work home, they work on projects on their computers at home. They come back to school and there are compatibility issues. The software they are using at home is much more current that what we are able to provide them at school. We really want to try to keep that line in the budget it is essential, to keep us current and to keep our students competitive. There are also major productions impacting our budget decision-making process: the first is capital reserves. You have heard this discussed as well these are surplus dollars, left over at the end of the year, should there be any. At last year's school district meeting we had 3 capital reserve fund articles that we presented to you all 3 of which passed, one was for special education, Coe-Brown tuition, and building improvements that number automatically is added into our operating budget so we have to remove it. We cannot count it in the budget. The second line Coe-Brown tuition that line also went down by about \$171,000 primarily because this year's 8th grade class is much smaller than last year's. So we anticipate that our Coe-Brown tuition will go down, however it is only March a lot will happen between now and August when school starts. Historically, we get anywhere between 5 & 8 new students, so she anticipates that number will go down. Lastly special education transportation, we were able to save \$8,000 because we renegotiated the contract and realized some savings. If you take the total amount of increases we have and the total amount of reductions that number should be \$401,769 that was the proposed increase of the original proposed operating budget, an increase of 3.25%. She used a pie chart to show how the budget breaks down. The largest amount goes to high school education both regular education and special education; followed closely by the K-8 salaries and benefits, student transportation, debt services, SAU obligation, discretionary items: books, fees whatever. As you heard earlier when they went to the public hearing in January, they presented this budget. There was a public hearing many Northwood residents were there. There were 10-15 citizens in attendance at that public hearing and a lot of them expressed concerns about a possible tax increase and their inability to afford another tax increase. They were very concerned about that \$401,000 or 3.25% increase, the board was proposing. They listened to what they had to say the public hearing was closed and the work session of the budget committee and after a few minutes, they chose to level fund the budget to this year's operating budget. As Mr. Vaillancourt addressed in his presentation, they didn't make any recommendation, they did not look at our budget by line. They felt they would leave it up to us to decide where those cuts would be made. After two work sessions the budget committee vote on a total reduction of \$577,585, it is a lot of money. She understands where Northwood citizens are coming from and where our taxpayers are coming from; she is one of them, she is very frustrated. She ran for the school board to learn more about this process and figure out why things are the way they are. This cannot be fixed overnight but she can tell you that this group of people that she sits on the board with is very determined to make some changes, It is not going to happen quickly, but she can tell you this if this budget should you decide that this is the right budget for Northwood and you reduce it by

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almost \$578,000. We anticipate that these are the cuts that will have to be made because the largest piece of the budget that can be controlled is salary and benefits and that translates directly to personal and staff. What we anticipate if we pass this budget is we will have to layoff 6 certified teacher and 4 paraprofessionals. We will reduce our budget by approximately by \$510,000, it will depend on the specific individuals let go because everybody's compensation packages are slightly different. However, please keep in mind with these layoffs will come legal actions and legal costs. Based on our past experience, we did eliminate one and a half positions last year which translates to two people both of them filed appeals, both of them held grievance hearings and it cost us between 20 and 24,000 dollars; so she can safely say that for each one of these professionals we let go it could potentially cost us a minimum of \$10,000 per employee in legal fees that number is not reflected. That potential legal fee line of \$100,000 will have to come from another part of our budget. Curriculum, we will have to eliminate the middle school curriculum line of math, language arts and science. Student activities, we will have to eliminate science camp, field trips and possibly athletics; and then there are the ancillary things like supplies, furniture, maintenance, etc. She then presented information on the budget that Mr. Ruth just moved. After they digested the proposed operating budget put forth by the budget committee, they decided they had to try to find a number that was amenable to everyone. They heard the Town of Northwood, they heard what everyone had to say and we understand that people really do not want to pay more taxes. They don't want to open their wallet again; she feels it, she appreciates it. So they came up with \$12, 425,753, why, because that would equal a projected tax impact of zero, which to them is a level funded budget. What it does is still reduces the budget by \$323,908 but it allows them to add in some critical pieces that we potentially have to take out with the budget committee's proposed budget. The cuts will less drastic, what they anticipate doing is instead of letting 6 certified teachers go, they would let 4 go and 4 paraprofessionals. They would put back in the middle school curriculum programming and they would also put back in technology line. Would this still hurt? Absolutely, would this still impact our school? Most definitely, one of the main things that will happen is we will increase class sizes but this reduction will not be as painful to the school as will the others. In summary she said that these are the three proposed budgets and when she ran for school board she had no idea how much time she would be spending there. They meet twice a month and they have had more work sessions in the last 8 weeks then she can count on both hands. They have spent a lot of time, they have agonized over this, they gone through it, and she can't tell you how many times. She stated one more time if we cut the school boards' original operating budget by over \$578,000 it will have drastic impact on Northwood Elementary School, not on the preschool special education, not on Coe-Brown but on K-8, class sizes will increase significantly, we will continue to fall behind in technology, and updates to our middle school curriculum will be placed on hold yet again. Our K-8 school will suffer because that is the only part of our budget that we control. If we cut close to the \$324,000 number, we will still have traumatic impact, class sizes will go up, but we will be able to upgrade our computer software to keep us current in technology and also update our middle school programming; however most importantly it will not have an impact. She asked that everyone think carefully about these 3 budgets. They heard from the citizens at the public hearing. It truly is up to you as to what direction you want to take Northwood School and what direction you want to do in terms of educating our elementary school children.

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Bob Holden had a question in connection with the school boards' proposed budget which is about a quarter of a million dollars more than the budget committees recommend budget, what we all need to decide is if we want to spend another \$253,000. If he could turn your attention to page 211 of the town report item a, item 7 and 9, also section b items 1 & 5.

They aren't numbered so you have to count them. Mrs. Pingree said that we have a program that allows employees to purchase a computer at a reduced rate, they pay the school that will purchase the computer on their behalf and the auditor didn't feel that was appropriate. On page 212, Mr. Holden was questioning how vendor manifests were handled, how do we know if you need extra money if you aren't looking at the vendor manifests and approving them? And don't have the supporting documentation for the vendor disbursements? Mrs. Pingree said that since she was elected to the board they look at every bill and sign off on vendor manifests, we sign off on bills before they are paid; which was not the case before they were elected, though they don't have a specific example of what the auditor saw. But ever since Dave Ruth has been elected, he sits and looks at every bill that comes in. He has invested hours and hours of time looking at every single bill and what it is for over the last 3 years. Dave Ruth said that going over invoices the auditor found invoices he thought were incorrect, he doesn't know if that was the invoice where the plumber replaced the toilet seat for us for \$27.00 but the receipt wasn't there for the \$27.00 but we got a standard form from the facilities manager and the principal that it was there. He doesn't know if that was it, but he doesn't want people to think that it was something for \$27,000 that he found. Mr. Holden asked if the school board is approving all checks prior to distribution? Mrs. Pingree replied yes.

Tim Jandebaur said that as far as the audit that you know how he feels. He would like to see us stick to the budget committee; he thinks it is a very fair budget. He would give anything to sit up front there and talk to Mrs. Ash, or debate Mrs. Ash on everything that she said, and he absolutely believe that he could refute 99% of it to be incorrect, it is scare tactics and he really wish you would all think about that. This went on a couple of years ago when we reduced the budget \$250,000 and the world was falling and everything was going to go wrong and it didn't. It is just not true what they are saying and he hopes you consider that Mrs. Pingree replied that that was extremely unfair. Mr. Jandebaur said that is exactly what he is saying. At which point the moderator stopped it because it was not the place for it. It is not appropriate on either side and he finds it unfortunate that is the way we feel we have to do business in this community.

Michael Faiella wanted to suggest that in the light that the district meeting defeated articles 5 & 7 therefore reduced the per employee cost significantly that the number of people that would potentially be laid off with the staff reductions would be less was indicated. Mrs. Pingree responded that the total of the staff increases in the budget is about \$70,000; so now that those two articles were defeat there is about \$70,000 in steps and longevity in the operating budget that will not be paid out. \$70,000, it might translate into a certified staff, it might translate into 2 to 2 and ½ paraprofessionals, but she doesn't think it is dramatic. Mr. Faiella said but the increases in article 7. Mrs. Pingree said they were separate from the operating budget. Mr. Faiella questioned the paraprofessionals increase that was defeat? Mrs. Pingree again stated it was not in the budget. It is its own warrant article until you adopt it then it becomes part of the budget and you did not adopt it. He then said that the presentation was not based on those being. Mrs. Pingree said no. He said so if those had been approves you would be cutting even more people? Mrs. Pingree said no. Mr. Faiella said you can't have it both ways. Mrs. Pingree tried to explain it, the contracts are separate articles if you approve them you would see them in next year's budget. Mr. Faiella said

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he understands that but the projected personnel cuts were based on some assumptions and either they are accurate because you expected these to be defeated or they are inaccurate. Mrs. Pingree responded no, because they are separate issues; they are completely separate issues. Contracts and the amount of money associated with them are completely separate from the operating budget. Those funds are not in the proposed operating budget.

Jean Lane asked would like to ask if what is mandated by the federal government have they been coming up with any funds at all? Mrs. Pingree replied that the reason their level funded budget number is different from the budget committee's is because they factored in revenue, that they anticipate coming in next year. The only benefit to having more special education students in our district is that we will be receiving a little bit more catastrophic aid from the government. We receive catastrophic aid, Medicaid reimbursements, some stimulus money for the year we're in and we will be receiving \$75,000 more stimulus money next year. We also took our stimulus money and renovated the basement of the school to put the preschool in to it so we could collect rent from Nottingham and Strafford. So we have that additional revenue coming in. The business administrator is the one who pointed out that the budget committees interpretation of level funded did not include revenue, so we have factored in revenue and we are giving you what we believe is an actual zero tax option.

Joseph McCaffrey said that what we are all faced with is a systemic problem that is not being addressed, the school board hasn't done it and certainly the community hasn't done it and that is why we are in this dilemma today. We look at numbers and we start arguing about amounts of money, somebody is going to get laid off or not and this whole crisis. But in fact he thinks this could be avoided in the long term, not going to solve it today, by attitudinal change by the school board and the community. Someone said special ed costs are not negotiable. He thinks there are 2 aspects to that they not negotiable but a variable is how we go about addressing the special ed situation, whether we ship the students off some place, out of placement or we deal with it here in some measure, or a third way, there are ways to deal with those costs. Mrs. Ash said that her exposure to it is, it is a very difficult decision to decide how to help a child who has severe educational disabilities. We don't take those decisions lightly. There are a lot of private schools out there that deal with specific disabilities and we feel that we owe it to the town and those children to place them in the best environment we can find. Now cost has to be factored into it and we defer to our special education experts to help us make those decisions. One of the things Mrs. Pingree mention earlier is that we are looking to do is develop an Autism program and bring some of our autistic students back to Northwood because really it is a win, win. It is win for the town we can save some money and it is a win for the students because they get to come back to their own community, be with their peers and develop relationships here. They should be here in Northwood, we don't want to place them out of district if we don't have to but sometimes those are hard decisions and we don't have a choice. Are we trying to pull in our special education costs? Absolutely, and that was one of the things when we look to the future and down the road, we need to really put some energy into developing programs so we can bring those kids back and save money, yes but do what is best for the children. Mr. McCaffrey agrees with the school board. He feels like we are held hostage to the union demands or they go to negotiation or fact-finder comes back. Why don't we have control in this town of what we want to do, the teachers we hire, what we pay them and the kind of expectation we have for them and if they don't like they don't have to teach here. Now this goes against the grain of the union idea, of course teachers should be able to get together and pled their case, he has no problem with that,

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but there is this holding hostage idea, he doesn't like at all and further he would add that. Mr. Farr asked the moderator if his clock was different. The moderator was about to nail the hammer and inform Mr. McCaffrey, his time was up. He and Mr. McCaffrey went back and forth about time. Mrs. Pingree said that the whole board agrees with him that they also feel held hostage by federal and state regulations. She thinks that is what Mrs. Ash was trying to say that we had special ed costs increase by \$450,000 and health care that has increased by over 12% and we are trying to battle that and what happens is the budget we brought to the budget committee was a budget that had been cut already, cut by the teachers, cut by the administrators and further cut by the school board. The only thing we left in was technology, which we had cut for 3 year in a row and the middle school curriculum because we heard the community saying our kids aren't testing well and are not prepared for Coe-Brown. So that is the only extra there are no bonbons in the budget but there is the federal government saying you will do this for your special education students and we have a whole lot more than surrounding towns. Mr. Overmyer dittos what Mrs. Pingree said and that there is very little discretionary authority the board has. Christienne Caunter asked when staff is cut how will it be determined who is cut? Is it by the pay rate or by their actual benefit to our school? Mrs. Pingree said that it is based on the language in the contract and seniority is one, ability is another but the overriding factor should be what is in the best interest of the student. That is something they are grappling with, philosophically; we believe we should be cutting the least effective staff. It remains to be seen if we are legally able to do that and if we are able to do that what legal costs we will incur by standing our ground on that.

Doug Sargent asked projected savings of cutting 6 teachers and 4 paraprofessionals for a savings of \$510,000 and cutting 4 teachers and 4 paraprofessionals for a savings of \$310,000. So that means by getting rid of 2 teachers you are saving \$200,000. So you pay the teachers a \$100,000 a year in salary and benefits. Mrs. Pingree said as Mrs. Ash explained when we are putting this forward we do not know who will be cut there is a range of salary here that is dramatic and a range in benefit package that is also dramatic. In putting together these numbers administration and the business administrator were working with projected averages in order to give some idea of what these numbers would mean. Mr. Sargent said going back to somebody's comment earlier, you show your teacher salaries, he didn't see anybody there who when you add \$15,000 for health benefits is paid a \$100,000 a year. The numbers that you put up here don't make sense, the numbers that you give the budget committee don't make sense, the number who put out to the public don't make sense. Mrs. Pingree asked if he heard Mrs. Ash explain that we also had to include legal costs when we are making these cuts and factor that in to the number? Mr. Sargent replied but this legal you don't know about, it is an assumed right. His other point was we said no on the contract to the teachers, the contract is up at the end of the year give them a free slate and negotiate what is in the best interest of this town not what is in the best interest of the teachers. His third point was that the \$500,000 cut purposed by the budget committee is just about equal to the amount of back taxes owed for last year that people can't afford to pay, so he recommend that we vote down this amendment and go back the budget committees recommendation.

Ginger Dole said we had a lot of figures thrown around recently and she is going to try to make some sense of them. She believes they are in agreement that the budget committee proposed to level fund this years budget based on last years approved budget of \$12,172,076. As Mr. Holden mentioned earlier there is a difference of \$253,677 difference between the budget committees

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recommended figure and the school boards now amended figure. On the budget committee as we were going through the budget and the school board freely admits, they deleted \$344,845 in five lines as not being needed this year, but was in last year's budget. A 177,000 of that was the Coe-Brown tuition, there was another 80,000 for special education. She does not have the specific numbers but those five lines add up to 344,845, if you subtract the difference between the budget committee's proposal and the school board's amended of \$253,677 from the amount they removed saying they don't need but is still in the budget committee's proposed budget, we level funded. There is an extra \$91,168 in the budget committee's proposed budget, add to that approximately \$70,000 savings now in salaries lines for the evergreen that we don't have to pay because the law was changed earlier this week, that's \$161,000. She feels there is enough money in the budget committee's proposed budget to care of what the school needs and she does not support hiking the budget committee's proposed budget.

Daniel Barnhart said he did a lot of research this week trying to figure out these numbers. If we do pass this \$12,172 and change that extra \$440,000 is still going to special ed that other \$400,000 is still going to those other activities? Mrs. Pingree responded that is why we will have to cut because we are obligated to pay that so yes. Mr. Barnhart followed up with that \$12,172, is not really a level budget because we have these extra mandated costs Yes from Mrs. Pingree. He said people have looked at the cost per pupil, so he looked at the other 2 towns of Nottingham and Strafford, because they are in our SAU, if you take out the amount of money we spend for out of district placement for special ed. Nottingham has 2 out of district and Strafford has 1. Mrs. Pingree says she believes that Strafford now has 2. He said there is about a \$1,000,000 difference between what Strafford and Nottingham are paying for out of district and what we are. If you remove that money from our budget, our cost per student drops to \$10,906, which is on par with the other 2 districts. So we are not paying more per student, we are paying more for special ed. and we need to get that in our heads.

Mrs. Ash said we understand that special ed is spiraling out of control in this town, she is competing as a board member this upcoming year to figure out again bringing programs into our school maybe even taking this Autism program and opening it up to other districts to allow them to participate and generate revenue for our town. We need to do things differently public education is changing, we need to make changes and it is not going to happen next week but we are committed to doing it. We need to realize that our special education costs are some of the highest in the area and we have no control over it and it is our regular education children who are going to suffer, that's not right. We are doing them a great disservice by cutting off their dollars. Please understand she realizes that we have an obligation to educate our children who have disabilities, she understands that but we need to find a better way to do it.

Dave Ruth said that everyone is mentioning Strafford and he does it all the time too. Their proposed budget is \$11,159,877; our budget that we first proposed was \$12,749,661. The difference is our special education costs and our transportation for special education costs versus Strafford are \$1,362,796 more than Strafford; so if you subtracted that we are spending \$200,000 more than Strafford and everybody is raving about Strafford. These are costs we can't do anything about. We all pay taxes everyone of us here pay taxes, we are working and then people come up and talk about these kids aren't making NECAP and these kids aren't doing this, and if we have to cut all the supplies that we need, hope we can teach them better; we will be here every year going around on a circle saying the kids aren't making it. Don't get confused by this per average and how much per child costs here.

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Valerie Gofkowski said at the beginning of this meeting today, she believes was stated that the operating budget included moneys for the evergreen and you said the figures would be subtracted from the budget, yet here you are all through your compromise budget which is more money than what the budget committee recommended. She recommends that we pass the budget committees proposed budget without subtracting the evergreen funds, which won't be need for the surplus funds from last year. The budget committees proposed budget is not level funded when you look at those factors.

Ken Witham said this is a sore spot, listening to Mr. Ruth he can understand where he is coming from. But in his mind he cannot grasp what has been going on in the Town of Northwood in the past, this isn't something that happened overnight, that we have 16 kids in special education or out of district. This has been going on for years and years and years. Now you can stand up here and take sides with the school board or the SAU and he hasn't heard a word out of them because he thought they were the big boys as far as controlling what is going on with the special education. He knows that they have a numerous number of students down there at the SAU. How many are there now, from what he understand there are several. Mrs. Pingree asked if he was referring to the alternative school? Yes, replied Mr. Witham. Mrs. Pingree asked Anne Kebler how many students are in the alternative school now. She said there are about 10 students being provided services in the alternative program. Mrs. Pingree added that they are not all special ed. students. Mr. Witham said a lot of them are just problems but they are being treated outside of the school system. We have got to do something about the discipline problem with these students. Coe-Brown Academy as far as he is concerned is a wonderful school but they paying the ultimate price when we send 60 kids up there and they struggle. They are having a hard time adapting to an education that by the time they're a sophomore, they barely got a grasp it takes them that long. They have a tremendous school up there. Something has got to be done about the test scores; something has to be done differently. Stop the coding we don't need 17kids out of district. Mrs. Pingree explained that the students who are out of district are the students with severe disabilities and we're doing what we can to bring those students back. Mr. Witham said we don't know that because we can't find that out. Mrs. Pingree said that you have to trust that we know that and we do. Mr. Witham replied trust when he looks at over 2 million dollars difference between Nottingham and Strafford, trust that is a lot of trust. What are they doing different? Mr. Ruth replied that this town has more rental properties than Nottingham and Strafford. The moderator stopped the discussion there because we aren't gaining anything yelling at each other.

Shelley Frost said we're talking about manly about millions of dollars and hundreds of thousands of dollars and she was thinking what does it mean to her and her property and to other property owners here. You say we have a \$300,000 property as average; which is probably high that means with that with the budget committees proposed budget we would be getting back a \$165.00 in taxes. If we take the school board's original budget we would be paying an additional \$210.00 for this year. What a bargain, a \$165.00 and we get to gut our school, destroy moral and provide less education for our children. She thinks when we are hurting economically we need to pull back, we need to revalue everything. She really thinks education should be one of secure values and we should put our money there.

Deborah Locke asked Medicaid reimburses the school for services provided to special ed. Students, can anybody show her were it reflects that in the budget? Mrs. Pingree said

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that the Medicaid reimbursement shows up on the revenue statement, which is a public document and the budget committee was given our revenue statement. Ms. Kebler spoke to the Medicaid reimbursement provided for students who qualify for Medicare. The service providers put their time in, and it is sent in, logged in and we have a vendor determines the rate for these service provider and the Medicaid reimburses us 72% of that rate. Mrs. Locke then asked where does the money go to that we are reimbursed. Frank Markiewicz said it actually goes into the general fund, it is part of the reimbursement that we receive from special services for those students. We are not reimbursed 100% but according to a schedule of what the Federal government is going to reimburse us for. He believes we budgeted this year for \$160,000 in revenue for Medicaid reimbursement.

Jim Hadley had a couple of comments, the school board compromise budget in reading your minute of Feb. 15, the vote was 3-2 to move forward with this budget and the difference between that and the budget committee is 200,000 plus if you look at your school report on page 221 and 225 it is a schedule of assets, it show the undesignated surplus of 294,000, so he is opposed to this school board compromise budget because he believes that the budget committees budget give enough leeway so you can find money at the end of your fiscal year to support certain projects. He thinks the budget committee did an excellent presentation and asks that you vote down this amendment.

Tim Jandebaur said that several days ago he called one of the ladies who has a child that is out of district. He has known this lady for a long time, her daughter is the same age as his daughter, and their friendship succeeds on the softball field. He would love to have this lady come up to speak but she doesn't want to. It is not easy, but he can tell you one thing, she would tell you in a heartbeat that she would love to have her child back at this school. She absolutely would like to see it here but she feels that with a few little changes we could do as well easily as he is getting out of district. That is one and that is a lot of savings and this mother would encourage that change. He only knows of 4 others; he thinks there are 6 maybe in the K-8. He also believes those 4 at a huge savings could be taught right here and that's the way, we need to fix, we need to look at things, we need to study it, we need to figure out how we can do this better at a reasonable price. That is the main reason he likes the lower budget it will force the school board, it will force the SAU to turn every stone to figure out what's wrong and fix it. There are many, many ways we can save on this budget. Mrs. Pingree wanted to point out one thing when you talk about special ed. When you talk about that we currently have 17 out of district. If you look at the school boards propped budget we are budgeting for 15 because we bringing 2 back in so that something we are working on constantly. Mr. Jandebaur said he brought all those numbers up and they pretty much stays the same, his point is that every time we talk about a number it changes dramatically, we went from 17 to 15 to 6 to 11. He doesn't know what it is. Mrs. Pingree can't speak to who you spoke with. Mr. Jandebaur interrupted to say he has the paperwork right here, he can show you the paperwork from the SAU; that is who he spoke to, that is who give the right to know form to. He filed a right to know, he can in one minute go out and get the paperwork, Pat Beach isn't here, it says 6 and he can show you her email when he challenged the 6, and she lies and my final, final number is 11. The moderator told Mr. Jandebaur that is time is up. Ms Kebler responded that Pat Beach has no knowledge of out of district placements in this SAU, and the person he should have been speaking to was herself. Julie Doiron her question is the tax impact of the compromise budget? The tax impact is zero. We are not going to pay extra for it. Why not take it?

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Deborah Briggs wanted to point out that the budget committee did indeed get the revenue statement and where it was in their packet. Ginger Dole attempted to clarify for the budget committee and the moderator told her no. He called on the chair of the budget committee to speak if he wanted to.

Dan McNally said that they were entrusted to do the MS27 form and their numbers are separate from the school boards number and they contacted the financial person to get the numbers verified. They had to fill them in. they had some numbers they put in, the board had some they put in and the budget committee verified them with the financial person. So the numbers they got were supposed to be correct. Mr. Markiewicz had a comment on that those are not his numbers and not his report. His numbers were what they provided as to the school district. He did not sign that form.

Linda Smith wanted to try and clarify. Ms. Smith called a point of order on the moderator. The moderator took it to the assembly, you were asked to over rule the moderator. Is it a motion and is it seconded. He called the vote all those in favor of over ruling the moderator raise your cards. If you vote to over rule the moderator you will let Ms. Smith speak.

Vote by show of cards. Passed.

Linda Smith with all due respect to the moderator, you are the person who is making the determination after the question is called how many more may speak. It is her understanding when the question is called; you either close the question or allow people to speak. This idea that she came up here to offer some information and you are going to decide if it is 3, 5 or 7 people allowed. She disagrees with, she thinks that if the question should either be called when that person calls it or the house should vote to allow more discussion.

Annette Blake had a question on the computer software upgrade; has there been any search for grant money to update this software. Mr. Overmyer said that we are availing ourselves of all available grants as well as discounts offered by the software companies manufactures for educational institutions. Ms. Blake wondered if there were any amounts for the increased energy costs in the budget? Mrs. Pingree said that the budget was done in October, so our facilities director was doing these figures and they are probably not in the budget. Ms. Blake said that concerns her a bit because that is something that is going to be above and beyond what is budgeted at this point. She said that her concern is that the benefit costs are going to continue to increase and soon take over special ed. and high school. She would like to see more of those costs passed on to the employee in order to keep that salaries and benefits at an affordable level. Linda Smith wanted to go back to the revenue and the signatures on the MS27. She reviewed the budget committees meeting and that some members asked for the revenue information further along in the process and felt that had not received those figures and only the subcommittee reviewed the budget committee numbers on the MS27. The vote was called on the amendment.

Ballot vote yes-91 no-125 amendment defeated

The original article was moved and seconded.

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.

Ballot vote: yes 142 no 67

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**A Motion was made to not reconsider the article
Moved and seconded
Passed by a show of cards**

**Robert Robertson announced that after 2012 he would not seek reelection as
Northwood School District Moderator**

Article # 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
Voice vote passed**

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

**Recommended by the School Board 5-0 Vote
Voice vote passed**

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

**Recommended by the School Board 5-0 Vote
Voice vote passed
Meeting adjourned at 2:45 PM**

There were 264 voters in attendance along with staff from SAU# 44, 15 staff from Northwood School (providing childcare) and 9 eighth grade students from Northwood School who provided refreshments and assisted with childcare.

Respectfully submitted

***Penny Hampl
Northwood School District Clerk***

OFFICIAL SCHOOL DISTRICT BALLOT
NORTHWOOD, NEW HAMPSHIRE
MARCH 8, 2011

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

Penny Hampf, School District Clerk

SCHOOL BOARD MEMBER for three years

Vote for One:

Timothy Jandebour 265

Christopher Andrews 275*

SCHOOL BOARD MEMBER for one year

Vote for One:

Kenneth D. Witham 231*

Randall R. Conrad 194

David M. Flanagan 48

Michael P. Reynolds 50

*elected

June 20,2011, Oath of Office administered to Timothy Jandebour, who was appointed to fill a vacant seat on the Northwood School Board until the March, 2011 elections.

Respectfully submitted,
Penny Hampf,
School District Clerk

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Moderator Robertson called the meeting to order at 7pm. He read the warrant: To the Inhabitants of the School District of the Town of Northwood qualified to vote in district affairs: You are hereby notified that the first session for the transaction of all business other than voting by official ballot shall be held on **Monday, the 9th day of May 2011, at 7:00 pm at the Northwood School** in said district of Northwood, New Hampshire.

The first session shall consist of explanation, discussion, and debate the warrant article. The warrant article may be amended, subject to the following limitations:

- (a) Warrant Articles whose wording is prescribed by law shall not be amended; and
- (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion as amended.

The second session of the special school district meeting, to vote on questions required by law to be inserted on said official ballot and to vote on the warrant article from the first session shall be held **Tuesday, the 7th day of June 2011, at the Parish Center at St. Joseph's Church** in said District of Northwood, New Hampshire. The Polls shall be open from 8:00 am to 7:00 pm. The Selectmen have decreed that the Northwood polling hours will be from 7AM to 7PM; so they will be open from 7am to 7 pm.

1. "Shall the Northwood School District vote to establish a planning committee pursuant to the provisions of RSA 194-C: 2 to study the organization, reorganization, or withdrawal of the Northwood School District from SAU #44?"

He then led the assembly in the Pledge of Allegiance. There were 60 people in attendance including Dave Ruth, Helen Ash, Mark Overmyer, Ken Witham, Chris Andrews, Colleen Pingree, Gordon Graham, School District Attorney, and Dr. Ludwell, Superintendent of SAU #44.

Jim Ryan moved and Lucy Edwards seconded the article. The motion passed to open discussion. The moderator reminded everyone they must check in with the supervisors of the checklist and to either turn off or put on vibrate all cell phones.

Dave Ruth stated that the Northwood School after a lot of requests from members of the community, decided on March 7 2011 and voted unanimously to form a committee to study to study the SAU for what the benefits were to stay with the SAU and what the benefits were to form our own SAU. They appointed Colleen Pingree to head up the start of this committee; so they could start the process. They are now here in this meeting because it is required that they have a district meeting before they can have a vote on whether or not to have a committee. He said it was under the advice of their counsel that the rules of SB2 required that they have this district meeting first and then we have a ballot vote to form the committee. There was some discussion as to how the members of the committee are appointed. Gordon Graham, School District Attorney explained that the school board appoints 2 members; the budget committee appoints 1; the moderator appoints 4 from the public and the Superintendent is also a nonvoting member. Helen Ash explained what handouts were available. There are 3; 1 is the power point, the 2nd is the RSA that goes over the organization of the SAU and the 3rd is the warrant article. Colleen Pingree explained that the decision to peruse this and put together the SAU withdrawal committee was a unanimous decision by the former board. It was not a decision that was made quickly. It was something that had been being discussed periodically, off and on since she was

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on the board. She said that they have given it a lot of thought and are presenting here the reasons they believe justify forming the committee to look into this issue. They are not making the case to withdraw from the SAU, but they are going to make the case to form the committee to explore this. That committee will be responsible for looking at withdrawal and making recommendation to the town as to whether or not they believe it is in the best interest of the school, the town and the taxpayers to form our own SAU. So the committee, if you elect to do that, will be spending many months researching that and looking at every aspect and coming back with a recommendation. She presented the attached power point, outlining the school board's reasoning for establishing the withdrawal committee.

Jean Lane asked if the School Board would continue with 5 members or go back to 3 members? Dave Ruth responded that they haven't discussed that question at all.

Deb Locke stated that you said you would have to hire four people. She asked if the board had considered speech, physical therapy, occupational therapy, behavioral specialists and the other specialist who come in. Colleen Pingree said that they are in the budget, and they are talking about the SAU budget. Mrs. Locke asked if they are listed in the town report because she thought they were employed by the SAU? Mrs. Pingree said that they are in the special ed. section. Mrs. Locke wondered how this would affect the preschool that we just put in? The preschool would continue to exist because we are obligated to educate our special education students here in the town of Northwood. Strafford and Nottingham are paying for their students to go there; so that is something the committee would look at. Mrs. Locke asked if the staff here would change if we pulled out; the speech and all that or would we have to contract with somebody else? Mrs. Pingree replied that she didn't think they would change. These are people who are contracted to the Northwood School. They are budgeted for by the Northwood School; we pay them so she doesn't envision that that changes.

Michael Faiella asked why wasn't this brought up at the school district meeting which was the 5th on the 8th he read there was a call for a special school district meeting? He was taken back as to the surprise of it; if this had been discussed for a long time why wasn't mentioned to his knowledge? Mrs. Pingree replied that it wasn't mentioned and that as a board member at that time quite honestly they felt they had all they could do to pass a budget; which they did not do, try to pass the contracts; which they did not do. It would further complicate a complicated meeting by bringing this up; we really thought it was a separate issue and needed to be considered as a separate issue and not part of that meeting. It needed time, thoughtfulness; lets put it forward and put some time into creating the presentation. Lets get beyond the chaos of that day and come here as a group from all different factions and all different opinions and lets have a discussion about this single issue. Mr. Faiella asked if the question came to have it at school district meeting? No said Mrs. Pingree. Mr. Faiella asked another question about the costs for our SAU; he isn't asking for an itemized cost of where this 300 thousand goes. But it doesn't make a lot of sense to him; why is this so high? If we are one third of the superintendent, one third of business administrator; one third of the special ed. director; why is it 300 thousand dollars. Mrs. Pingree responded that you have to remember that there are a number of employees there and health care costs are high. But in approving budgets at that level the budgets are approved by the joint board. So if Northwood doesn't like the budget that is presented, we can't change it because we are 5 of a 15-member board. There were discussions about cuts during the budgeting process, but again we are a minority so we can't affect the change. Mark Overmyer added that there is

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also rental of the SAU office space that is not included in our costs because we have the space. Mr. Faiella commented that we wouldn't have to include that cost.

Tim Jandebeur said that there is some much grist for the mill here that he didn't know where to start. But he wrote down all the things we have in our own SAU; special education, food service, health care, grants, alternative revenue, long range planning and it really goes on and on. He wants to pick on 2 of those. One food service; and he is trying to pick on 2 at the opposite ends of the spectrum; for those of you who don't know we are supposed to run our food service on a break even or profitable structure. Two of our sister schools do that; one makes a profit, one breaks even. He thinks we are going to lose \$77,000 this year on ours. Test scores, Mrs. Pingree mentioned that, they are a big deal with him. From last year 2009-2010 to 2010- 2011 Math, 3 of the 6 grades tested went down, 2 stayed the same, 1 improved slightly that is despite all our best efforts. We now have Math tutors. We have specialists, we have curriculum, New Hampshire improves we did not. We went down hill. The same thing in reading; 3 of 6 classes went down; 3 of 6 stayed the same. We have reading specialists; we have promoted teachers into tutors; we've done a lot trying to improve this and we are doing a poorer job. We have systemic problems if you have read any of my letters or listened to anything I have had to say it is a big deal. We are not adequately educating our students. In his family they have DJ. DJ was a beautiful Chesapeake Bay retriever; she died 4 or 5 years ago. If anything goes wrong in the family, breaks a glass or someone passes gas DJ did it. Apparently we have the SAU. Two of our schools are doing wonderfully. Now Strafford 90% are proficient or better, Nottingham 75%; he doesn't think that's bad. 90% Strafford, 75% Nottingham, 62% and you wonder why our kids struggle when they get to Coe Brown. You got it right there it is not the SAU. Every single one of these he could list and there are like twenty of them; two schools do good, they don't have any problem, one school is not doing very well, it is not the teachers, it is not the principal and it is not the SAU. It is something entirely different and we need to look at that. We do have a systemic problem and that is just about the only thing that he agrees here and he doesn't think we should not have this committee. That is not his point here but if you think it is about money that is not what it is, he thinks we could do this and save money. That is not their attempt, just the salaries is a very small part of this. There are a lot of other expenses that we will occur if we have our own SAU. So just go into it with your eyes wide open.

Bunny Behm said that she agrees with having this committee formed and thinks it is a good idea to do this periodically and that the presentation was excellent. Her ongoing problem is procedure; why did Colleen do the presentation and it didn't come from the current board? Her biggest problem is that she gets the feeling that even though everybody has the RSA; they're not really reading it. We talk about charging the committee with these questions, but this is not an ad hoc committee of the school board. It is an independent committee and its charged by the RSA. The RSA tells you what you need to look at, certainly if there is a couple of board members on that committee. They can bring up any questions they want the committee to look at. But it is not in charge. Her other thing she wanted to say was on the presentation under financial reason for withdrawal. You did mention that you could house the SAU in the school, which was a surprise to her because she didn't realize that there was all that room. But there are startup costs, too that weren't mentioned. You have to withdraw from the SAU; you have to do a buy out of some sort. You have to come to an agreement with the other two towns on what's yours and what's theirs. Or if you are going to leave everything are they going to buy it from you or are you going to buy out your third portion of the furniture? And then you have to set up the new housing so

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sometimes there are startup costs and sometimes an interim budget you have to have. But again that is everything the committee is going to be looking at, they have to look at it is in the RSA. Colleen Pingree responded that was why they didn't present that; they talked about it. But she thinks the committee would look at the space issue. They would speak to facilities director about equipment they would have available to us; what we might need to purchase. How do we move out of the SAU? She said that we were trying to be more general and just make a case for the need do it. And not make the case to do it. Mrs. Behm said right because that is part of the RSA, that the plans include a superintendent services, a transition plan, a timeline, consideration of transition budget, and staffing, etc.

Hal Kreider asked what is the present's boards view on this?

Mark Overmyer said speaking as a member of the previous board and current board, he is in favor of forming the committee to study this question. Chris Andrews said that as a new member, he think it needs to be studied. Ken Witham gave his eight-week thoughts; it is a tough call, it really is, it is a tough situation. Mr. Kreider said he just wanted to get some sense since the other folks were on the board already. He just wanted to see if moving forward had the support of the current board. Mr. Witham replied that it is a tough one, but if he were to vote tonight he would probably vote to get out. Mr. Kreider said that he appreciates the feedback. He guesses that regardless of the outcome he feels that the exercise of going through this is well worth it. It may not turn out the way the board is leaning but at least he feels it is very worthwhile to go through the exercise. He would just caution the same thing as some other folks in terms of the financial costs. And to that point you have some estimated costs for doing this and what he is questioning is, we have trouble getting help from the SAU to run numbers and different calculations. Won't we need some money as a committee withdrawal to do the same thing? So don't we need to allocate some funds for people to help us get those calculations? If we can't get the help now, how do we get help from them to get facts, figures and other things? Mrs. Pingree replied that the committee is volunteers and the committee will get financial information from the SAU and she thinks that is why the charge is to have a budget committee member on the committee. We do have community members are really familiar with a lot of financial information relating to the school. So it will be important who is on the committee, but that is also why the superintendent is on the committee. He is a committee member but not a voting member. But that is because we need information from the SAU and the superintendent will make sure we the information that we need, the committee that information they need. Mr. Kreider asked we can get that at no additional cost. Mrs. Pingree confirmed that it is at no additional cost; we have our own finance person here who can help as well. There are no additional costs; we are really relying on volunteerism and the good will of the people who will be on the committee.

Arlene Johnson asked if we can just walk out of the SAU, what will the other two towns say, will they put up a fight that was answered by Bunny that has to be studied. Mrs. Ash responded yes, the other two towns are aware that we are looking at doing this and we presented the information at our joint board meeting two meetings ago. She thinks they are going to wait and see what happens at our ballot vote and then some decisions will have to made on their part. Because obviously even once the committee is formed, we aren't going to be making any decisions until we see the withdrawal plan. Mrs. Johnson asked about the educational result of this, one thing you mentioned was you couldn't get the longer day through that was a union issue; why would being our own town, why would that solve the trouble we have with the union now? Mrs. Pingree said that there is a lot of language in the contract and they talked about this periodically

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but again there was never sufficient time for the superintendent's administrator to explore it. But if you read the language in the contract, at different phases, the school board has believed they have the right or authority to change health care based on the language of that contract, but that would require tremendous amount of research in order to do that. We also believed that we had the authority to lengthen the day without negotiating, but it required research and planning and some collaboration to get to that point. Mrs. Johnson asked but could you do that now or do you have to wait to separate or could you do that now? Mrs. Pingree replied that that is up to the current school board if they feel they can press this administrator to continue working on those things, but speaking from the perspective of the board members who voted to do this we have been trying to effect these changes for years and really there just wasn't sufficient staff to do the research which was needed. Mrs. Johnson replied that whether we are by ourselves or altogether you, it seems to her that you still have a problem. Mrs. Pingree said with those yes, but it needs some focused attention.

Bob Holden said that he needs to apologize because he doesn't make as many of these meetings as he should. But he is really taken back tonight at his perception of your level of frustration, his question is how many times have we met with the SAU to explain our concerns and our frustrations? On the subjects you are talking about tonight, the concerns that you have. You must have sat down at the table SAU on one side school board on the other and said look here is our problems and he would like to know how many times you have done that and what they said.

Mark Overmyer replied that every time the joint board has met one of those subjects has been on the agenda. So it is not like we have taken this specific grocery list and said how do address this, how do we address this, how do we address this but at any given meeting at least one of those subjects has come up and probably others and we have not been able to find any collaboration or movement on. So he hopes that answered the question. Mr. Holden responded that usually when you are not happy with service you approach the provider and say look it I'm not happy with the service. What can we do to repair it? Mr. Overmyer replied that we have done that. Mr. Holden asked several times over the course of years? Mr. Overmyer said over the course of two years.

Mr. Holden asked what was the answer you get back? Mr. Overmyer said that his impression of the answer is that there is not the willingness on the part of the other two school boards represented on the joint board to undertake those issues and it could be that they are completely satisfied. So he is not faulting them but like Mrs. Pingree said we are a minority member on the joint board. Mr. Holden asked why do you see yourself as a minority member? Mr. Overmyer said that he thinks that by that language she means that we are one of three members. Mr. Holden said he doesn't view that as a minority, one last question. Is there anything Dr. Ludwell can tell us that would make us feel any better about not leaving the SAU?

Dr. Ludwell responded that it is the boards right to pursue this issue. He has not been part of the deliberation nor has the SAU by in this case it gets a little confused because there is the SAU boards and the SAU staff. Obviously it is the board's right and the community's right to look into it. He thinks there are a lot of issues that have been addressed and he thinks there are issues we are trying to address. Some of those have surfaced tonight; one is food service, we are very concerned about the level of deficit that it is currently at and has been the last couple of years and are there reasons for that? Perhaps there are. That is one area that we are addressing as a staff. He thinks another area is the test scores and the school does have a DINI/SINI plan that they are trying to implement that hopefully will result in higher test scores. He is trying to think of one other issue, there have been a large number. There are a lot of areas that have been

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addresses; another area is the lengthening the school day. There are issues and he will be frank that are contractual issues and will have to be addressed whether they are at the SAU, although each district has their own separate contracts with their unions. Those issues are going to have to be addressed and we all know what the environment is right now in the country and in communities. And that is something he thinks a lot of communities are looking at how do we lengthen that school day. He thinks everyone feels whether it is SAU staff or the school board or the school administration that we have to work on that. However the wheels when you are dealing with contracts and negotiations the wheels at times move slower than you would like them to move. Bob Holden asked one last question are you surprised tonight by the level of frustration being communicated from the Northwood School Board to the SAU? Dr. Ludwell replied again when you say SAU there is the issue of board and he thinks the Northwood Board addressed that and there is the issue with the SAU and he thinks these problems have been on going, they have been there for several years, test scores have been the issue. The issue of raising their test scores has been around pretty much before anyone of the current SAU have been there. The issue of the food service has been around for many years. The issue of trying to lengthen the school day has been around for at least the last three years, that he has been here. So those have been on going frustrations.

Ken Witham gave a brief summary of why he is caught between a hard rock and a place. In 2008, food service was \$16,300 in the red, 2009 \$71,200 in the red, 2010 dropped to \$52,000 in the red, 2011 it jumped back up to \$70,000, and now currently in 2012 the prediction is \$ 72,200 loss. Thirteen hours a week shared time, thirteen for Strafford, thirteen for Nottingham, thirteen for Northwood, can't we find a cost effective route that is better than what the SAU can give us? That is the key question that has to be answered. That is why it is so hard for him to answer that gentleman's question tonight because if it is going to be cost effective and he believes that Bunny Behm could have told us it was not proven to be cost effective in 2003. So with taxpayers in mind, we have to make some serious, serious decisions here. He doesn't like paying \$309,000 a year for 13 hours a week, but look at it from the other prospective Strafford, their food service for example, and he could list lots of example if he had the time to do it. But first of all you can see that Strafford they make money in their food service, Nottingham breaks even and look at us. Now when Judy McGann, when she left in 2008, \$16,000 was in the red, look at where we have grown to in 4 years and as far as what is going on if he had been deeply involved with this board for 8 weeks. He has a principal here who has been pushing and hard working and he has seen it. He has been at this school he doesn't know how many times, cause he has the time now that he is somewhat retired, but he will tell you 2.3 years that has been our average. He went been back 15 years, you cannot function without having a leader inside this building that is committed and we need to keep him and he will come the end of June if he has his way. He believes that Mr. Hartford and him are going to work close together and Mr. Ruth and all of us are going to make powerful attempts to turn this around, that is all he can say, he hope it answers your question. Mr. Holden in closing said when you think of 4 part time positions for one school, he struggles with it.

Chris Andrews spoke to Mr. Holden's question, being a new school board member and coming into this process, from a personal perspective, and from a board perspective as well, the issue isn't the people that we have working at the SAU. It is not Dr. Ludwell, it is not our business administrator, and it is the process. Our superintendent works for 3 different schools, he doesn't just work for Northwood. The business administrator works for 3 different schools not just for

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Northwood. So it is not the people that you are sensing frustration with it is the whole process. Mr. Holden said that if it truly the process, he would just like to say you are either part of the solution or part of the problem and it sounds like the 3 school boards are the problem because they have to change the process and by changing the people you aren't going to fix the problem until you fix the process. It sounds like to him that the school board has to get together with the other 2 school boards and fix the process. Mr. Overmyer said that it is a good point but there is one thing that is different when you look at the 3 professional positions, the superintendent, the business administrator and the special ed. director. You could almost say the first 2 are equal across the 3 schools but the fact that Northwood's special ed. budget far out weighs the other 2 schools kind of puts that in a significantly different area. It is the one we find our least opportunity to control cost, so to have more tools available to us, more professional oversight; effort in that department does kind of change the equation.

Bob Strobel asked a question on the process, you stated that there is a public hearing on the withdrawal plan at least 14 days prior to the submission to the DOE. Is there a chance for a second public hearing or a decision after that point to whether to continue the second public hearing and incorporate any feedback from that first public hearing? He is not clear on that point and he knows that at the planning board perspective incorporating the feedback from the first public hearing before holding the second public hearing is very beneficial. Gordon Graham responded that from his recollection that there is a hearing prior to submitting the document to the State Department of Education and there is a hearing following but there isn't an opportunity to change it once it has gone to the State Department of Education. But each and every single one of the SAU study committee's meetings is open to the public and has to be posted in every community and there has to be an opportunity for input at each of those meetings. So throughout the process there is an opportunity for the public to have input. Mr. Strobel's other thing was he has heard frustration and has not attended school board meetings, but he hears repeatedly recommendations to charge the committee to study leaving the SAU, one of the things he would have the board consider or charge the committee with is the study of leaving the SAU as a negative or as a choice this is one aspect of we are going to leave the SAU. What he questions people on is if they can't do this to listen. One suggestion he had was and it goes into the decision making of the committee, what can be changed in the current process either at the SAU and the joint board or something else without leaving the SAU to answer some of those questions.

Jim Ryan had a couple of comments, it just seems as though we have 2 prime issues here, first prime issue is we are worried about the costs that we are incurring and possibly not getting what we think we should get. The second is regarding to the level of performance within the school itself, the numbers that were quoted 90%, 75% and 62%. He thinks this is probably a good and accurate review of what is happening in the Northwood School. Does need some help and he has to state that he is a little disappointed in the structure of the 7 people who are going to be on the committee. He thinks that there are 2 people that we are missing that we need. Those 2 people should be either teachers who are in the school now or the teacher and the principal. There is nobody who knows any better what is happening in the school than the principal and 1 or 2 teachers. Now those people can certainly contribute an awful lot and they didn't exist in the last group that existed 10 years ago. And he thinks we missed the boat on that 10 years ago and he thinks there was good information there.

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Lastly we have 2 new members of the board, 3 hard working members and we are going to add to that. He thinks that if we don't take the opportunity tonight to form this committee; we are going to be losing an awful lot and maybe it will take another 10 years before we have the opportunity. But let's not pass up the opportunity, we have 7, 8, possibly 9 new voices, different minds, different thoughts. Sometimes the real truth doesn't come out because you're afraid to say it and with 7 or 9 new members he thinks you might get down to the core of a lot of problems. Not only financial but with regard to the instruction of the students.

Ginger Dole said she was in favor of forming the committee for a variety of reasons, but she just wanted to remind people that there are separate issues that this committee that we are going to take a vote on tonight to see if this is going to go for a vote on June 7th, is to determine whether or not we are going to withdraw from the SAU. It has really nothing to do with what is going on in the school, school scores and contract issues and whatever. That is a separate thing and has nothing to do with the SAU, except in the amount of time the SAU spends or has available to provide the needed information as backup to the school board for them to be able to do the job they need to do. It makes sense to her having a dedicated superintendent and special education coordinator for just Northwood it will get the one to one attention and through that she hopes we will see some significant savings in our overall operating budget. When we have somebody who is not a third of a person being able to spend as much time as is necessary to oversee our stuff. She has said it before and she'll say it again tonight if it turns out that it ends up being the higher end, if we save money in the budget. If we can reduce a three million dollar special ed. budget down to where it is reasonable because now we have someone who has the time to look and see what alternatives we have. As opposed to perhaps the most expensive solution to a student's IEP, to her that's worth it. Mark Overmyer responded that he does agree with Ginger Dole in saying that it is separate from what is happening in the school but it is probably saying that that committee will have the privilege and option of calling anybody to come give input to the committee at any time and he would certainly think it would be appropriate to call on our principal Rich Hartford to come and talk to us and help us think through from your perspective; for example what it would be like to have a full time superintendent in your building. What would it be like from your perspective to have a full time special ed. director in your building, how would that enhance your educational programming? We would want him to bring some of that, help us think that.

Bob Bailey said that he hopes the committee checks with the other schools, Barrington split off from this union just a few years ago and their reasons and ours worked out. Because this district, he can remember when this district had 8 schools, and headquarters were over in Farmington. So for some reason all these schools kept splitting off, of course they went off in groups first and Barrington is the most recent one that was in this district and he hopes the committee checks with a school like they are our size. Might learn a lot from them and whether it has proved out that the school is better, save money and all these things you are telling us is going to happen. He doesn't think that; from just hearing the conversation here, he doesn't think we can blame all our problems on the superintendent's office. A lot of the problems started right here and you should have been able to handle it, which we haven't done. He means for one thing we don't have a music program in this school right now, nothing. There are no instruments taught, no anything. Nothing goes to Coe-Brown and they end up at Coe-Brown, no Northwood pupils are in; you have a program but you aren't getting the children in it. Mrs. Pingree stated her daughter is in it. Mrs. Ash stated that we have a music program and as of this year with the 5th grade class; she

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can't speak to numbers but she knows the enrollment has been significantly higher. The whole program is starting to turn around. Mr. Bailey said that he has called the music teacher at Coe-Brown looking for kids from Northwood School. Mrs. Ash said that her son actually tutors some of the brass students here and has made a great effort to make a connection between Northwood and Coe-Brown. So she thinks you will see a turn around in that area. Mr. Bailey stated for years and years you had a tremendous band here. When he ran the buses, he used to take the school kids; we would go once a month to some other school with our bands. The children loved it, now you never even hear about it.

Joann Bailey said she had 2 questions. First of all Ginger, you made some good points but she was arguing with Ginny Rodgers one day at a public meeting, you said when we vote in June we are going to vote on whether or not we get out of the SAU, that's wrong we are going to vote to have the committee. Ginger Dole said that was what she meant. Mrs. Bailey said that does not mean we are voting to get out of the SAU. Ginger Dole said that if she misspoke she is sorry what she meant was voting to see if we would form a committee. Mrs. Bailey asked how many of us are here tonight, maybe a hundred? The moderator said about 60. How are you going to educate the rest of the voters in the town of Northwood so when they go to the polls on the June the 7th, they will know what they are talking about?

Michael Faiella had a follow up to Bob Bailey's comment; we are not reinventing the wheel here. This has been done dozens of times and he doesn't know if you people have talked to any of the people from Barrington or Farmington or any of the dozens of school district that have already done this, but he doesn't know if they are happy with it or not. But certainly if you haven't, and he knows you're not the committee that will be formed, but if the committee is formed. He hopes a priority would be as Bob suggests talking to these other school districts, who probably did it for similar reasons and see how successful they were or how happy they are with what was done.

Mrs. Ash had a couple of comments; she will probably address at least three of the people. First is Bunny, you asked why Colleen Pingree did the presentation, instead of one of the school board members. When we voted at our meeting on March 7th, we were also faced at that point with the task of reducing the budget that had been voted on the 5th. We knew we were going to be spending a lot of time on that. So we actually appointed Colleen that evening to get this process going and to be the one to do the presentation today. Colleen graciously accepted and that left them to do that which they felt the more important business at hand. She then addressed Mr. Holden, and said that she is frustrated, really frustrated on a number of levels and she thinks most of them have been addressed here tonight. She has only been in Northwood for 4 years and she was very dismayed to find out upon moving into the community, how many people told her the problems at Northwood School. People actually told her she should consider sending her children to a private school that was before her children started to attend school here. She had a real problem with that. That was probably one of the main reason she ran for school board. There are a lot of problems here; she doesn't blame them on the SAU and she thinks she speaks for the board, when she says the reason we are looking into this process isn't because we feel that the current SAU isn't servicing us. It is that perhaps if we had more dedicated resources and she understands her concern was wait a minute we're a K-8 school of about 430 students. We don't have our own high school. How can we justify having a single district SAU? That was her first question, it didn't sound right to her. But upon exploring it further she thinks it is very prudent of us to at least investigate the possibility because what she is looking at is long-term savings and a

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positive educational impact. We do have problems with our test scores. We are addressing it and she thinks Mr. Hartford has done some wonderful things already in terms of class time, curriculum, other ideas and strategies we are looking at. But she does want to reiterate when we ask the SAU for help we get it. But it is not that the SAU has closed their doors and are not willing to meet our needs. We want to explore the option of what it will bring us and we will ask all those questions and we will go to school districts that have left their multi-district SAU to become a single district SAU to find out how the process went and if they are happy with where they are at. That is what we want this committee to do, we are here tonight just to talk about taking that next step and it is our fiscal responsibility and it is a very prudent decision to take this step. She knows that Dr. Ludwell supports them and he has already stated as much.

Dave Ruth asked Gordon Graham a question about how this committee is formed; there are 2 school board members, 1 member of the financial committee, which he believes would be a member of the budget committee, and 4 public members representing the community at large. On the school board appoints 2 and the budget committee appoints 1 does that exclude any other school board member or any other budget committee member from being on the committee? Mr. Graham said yes. Mr. Ruth replied ok. The moderator clarified that Mr. Graham said it does exclude.

Ken Witham had one quick thing here is there has been a good meeting, some very, very interesting input and a lot of excellent questions. Does he have an answer for all of them, no? Does everybody on this board have answers for all of them, no? But he will say one thing; he has been listening to Tim Jandebour for the longest time now, reading his articles and everything else. He really wakes him up at times, it really is pretty deep the subjects he gets into. But he can't help but find himself agreeing in a lot of areas that he has mentioned and he is right on the money. If we can start to listen to input like that, everybody he doesn't care who it is, can help us like that. There are 50-60 people here tonight and it is very, very important that we get to the bottom of this. There should be no excuses; there shouldn't be anything that stands in our way to accomplish this. He is not saying that it is a smart move. The committee is an excellent idea, but as far as moving out of the SAU if that is the way it is going to end up fine. He knows that Franklin and Barrington does not belong to a SAU anymore. Barrington used to be part of us and believe him Mr. Bailey is right. Look into it and find out how cost effective it is. You may be in for one huge surprise because it is tough. We can't break the camel's back anymore as far as the taxpayers of this town. And that message was sent loudly clear March 8th of last year, this year rather. He is telling you that people are paying attention and paying attention to what is going on with the checkbook, because the checkbook does not even exist anymore for a lot of families in this town. That is what we have to concentrate on; we have got to work every avenue we possibly can. The most important thing is the heart and the heart is going to bring this school back. Bring these precious children up to the standards they deserve from us. Their low-test scores when they go up to Coe-Brown, finest education comes second to none. That is what he is here for, how long will it be, just one year that is fine. He will move on in life at some point, but he will say that he thanks everybody a hundred times over for coming here tonight.

Bob Holden said that Mrs. Ash has stimulated another comment; earlier in the presentation it occurred the fact that you would need 4 positions. If he heard correctly maybe 4 part-time positions, so he thought well okay, maybe he can justify 4 part-time positions in one school. But if he can pick on Mr. Overmyer for just one minute; he heard was "how would the principal feel about 2 full-time positions right in the school" and his concern with this is that if we approve

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moving away from the SAU and forming our own we are going to end up with 4 full-time positions. And as a taxpayer he gets very concerned about the possibility of that. So he would ask all of us tonight if on Election Day to give some thought to the long-term costs that we will inherit if we move away from the current SAU.

Hal Kreider thanked Bob for speaking but he did want to mention one thing, he is in favor of forming the committee. He thinks that is what we are voting on tonight. The moderator explained that we are not voting anything tonight. Mr. Kreider then said when we vote we are voting on whether to form a committee. He thinks Mr. Holden's input was excellent for the committee to consider, but he would appreciate it if people would think about not voting on whether we would withdraw or not we are only voting on whether to form a committee. He wanted to make sure people were clear on that because even himself, he started asking questions about cost and things like that. So he just wanted to state so that it is very clear the he personally is very much in favor of forming the committee. And he thinks a lot of questions and a lot of things people were asking about will come to light as part of the committee' investigations. He would appreciate it if people would vote on the 7th in favor of forming the committee, then once the committee is formed then all these different ideas should come up and should be part of the input. He would appreciate it if you would just make sure everybody is clear what we are voting on. And he just wanted to say that he is strongly in favor of forming the committee.

Colleen Pingree said she just wanted to reiterate what Mr. Kreider said because really we hearing all these questions and dialogs now, will it work, won't it work and that is a reason for every person in this room to vote to form the committee and we need to be out there telling our friends and neighbors to vote to form the committee. We should be enthusiastic, excited

And grateful that here are 7 people willing to come together and assess everything and answer every question that you asked. So she can't even believe that we are debating it because she just thinks it is worth looking at. She thinks you all think it is worth looking at. So lets form the committee and see what the result is and you should decide do we do it or don't we do it.

Tim Jandebaur said that Jean is wondering there are 200 and some odd students and where are the parents? Frankly he agrees with her. We have kind of broken this into 2 sections and he clearly do also think we should have the committee, he is not arguing that, he just wants people to understand that money is going to be an issue here. Sometime back a couple of weeks he sent Mr. Ruth probably an 800 page email, he is winded as many know, and he got pretty much a one sentence reply back that he and Mr. Ruth have a different perspective and Mr. Ruth couldn't be more correct. One of the things that he told him, and he means it as sincerely as he can, he really feels that the school has a lot of issues. There is no question that I feel this school has some issues and its not the SAU in his opinion. The moderator asked him to stick to the issue and he thinks Mr. Jandebaur has beaten all around the issue. You have said you are in favor of the committee that is fine, that is good but he doesn't think we are here to attack the school.

Sara Coop asked which board members have any children at the school currently? (Mr. Ruth, Mrs. Ash, Mr. Andrews and former board member Mrs. Pingree do) It has been brought up a couple of times where are the parents? Where are they? How do we get them here? That is something I think especially as a board members' with children here you really need to work on that. It makes her want to cry, it does. How many parents do we have here? Mrs. Locke said a lot are home putting their kids to bed. Mrs. Coop said that for this she has her husband doing that. Somebody else mentioned how do we get everybody involved get them to know at least what is going on. She knows you did the email blast. Does anybody have any ideas on this to get them

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involved in this process? More should be here. But she thinks it is part of this as well and she is in favor of the committee. How do you get parents involved because that is just as important as the other voters?

How do you get the parents informed about what will be going on, there will be 2 board members on the committee how do you want to bring the parents in? Because it is important that the parents are here as part of this process, do you have any ideas because she will help. Helen Ash said she would welcome any and all ideas on how to increase parent participation. She knows that when Colleen was on the board, she thinks maybe 2 years ago, she started a communications committee. Their sole purpose was to communicate not only with the parents but also with the community at large to make sure that everybody and not only on these types of issues but all types of things. Things that are happening at the school drama productions, band concerts, really keeping the community informed as to what is happening in their school as well as School District Meeting. She thinks the communications committee did pretty outstanding job in reaching out, the alert now voice mail system, the alert now email system, publications, local newspapers, the website. We are not at a loss for communicating other than literally going to everyone's home and forcing them to come to these meetings. She means they have reached out to the community. She too is distressed by the lack of parental participation. She was extremely distressed by the lack of turnout at the school district meeting. She is not sure what the answer is to that. She doesn't know what the reason for that apathy is. She thinks that is another thing we need to look at, but please by all means your participation is more than welcome. We encourage anyone who is interested in doing that to reach out to us and help us in that regard.

Mark Overmyer just wanted to remind everyone that we couldn't call the question because there is no question. He was told we could call the question. But this might help us end debate the attorney is on the clock at \$200 per hour. So the more we talk about irrelevant things that aren't germane to the question the more it is costing of his taxpayer dollars. He would like to call the question, if that is legal. Colleen Pingree seconded. The moderator said it has been moved and seconded, the attorney says we can call the question, so you are voting to end debate when you call the question. All in favor of ending the debate: passed by voice vote.

Ginger Dole had a point of order that we needed to vote in-order to have the article on the ballot for June 7th. The moderator explained that you don't vote to do that. You voted to have SB2 and this is the deliberative session. Mrs. Dole said that in-order for something from the deliberative session to show up on the ballot you had to vote what that question is. The moderator said the question is what it is; you have it in front of you. He then read the question that will be on the ballot.

Meeting adjourned at 8:30 PM

Respectfully submitted
Penny Hampl
School District Clerk

OFFICIAL SCHOOL DISTRICT BALLOT
SPECIAL MEETING Second Part
NORTHWOOD, NEW HAMPSHIRE
June 7, 2011

Shall the Northwood School District vote to establish a planning committee pursuant to the provisions of RSA 194-C:2 to study the organization, reorganization, or withdrawal of the Northwood School District from SAU#44?

Yes 67

No 97



Penny Hampl, School District Clerk

The State of New Hampshire

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

First Session of the Annual Meeting (Deliberative):

You are hereby notified to meet at the Northwood School, 511 1st NH Turnpike, Northwood, NH 03261, on Thursday, the Ninth (9th) day of February 2012, at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles 2 to 10. Warrant articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended; and (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

Second Session of the Annual Meeting (Voting):

FURTHER: You are hereby notified to meet at the Parish Center at St. Joseph's Church on Tuesday, the Thirteenth (13th) day of March 2012, to vote by official ballot on Articles 2 to 10 as amended. Polls open at 7:00 a.m. and are to remain open continually until 7:00 p.m. to act upon the following articles:

ARTICLE #1

To choose the following School District Officers:

- | | |
|------------------------|-----------------|
| a. School Board Member | Term of 3 Years |
| b. School Board Member | Term of 3 Years |
| c. District Clerk | Term of 3 Years |
| d. District Treasurer | Term of 3 Years |
| e. District Moderator | Term of 3 Years |

ARTICLE #2

Shall the Northwood School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Eleven Million Eight Hundred Sixty Three Thousand Four Hundred Forty Dollars (\$11,863,440)**? Should this article be defeated, the default budget shall be **Eleven Million Eight Hundred Seventy Nine Thousand and Eighty Four Dollars (\$11,879,084)**, which is the same as last year, with certain adjustments required by previous action of the Northwood School Board or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

The operating budget warrant does not include appropriations contained in any other warrant articles.

ARTICLE #3

To see if the Northwood School District will vote to raise and appropriate the sum of **Fifty Thousand Dollars (\$50,000)** to be added to the **Special Education Capital Reserve Fund** established July, 1999, and further appoint the School Board as agents to expend this fund.

The School Board and Budget Committee recommend this appropriation.

ARTICLE #4

To see if the Northwood School District will vote to raise and appropriate the sum of **Ninety Thousand One Hundred Sixty Seven Dollars (\$90,167)** to be added to the **High School Tuition Capital Reserve Fund** established March, 2010.

The School Board and Budget Committee recommend this appropriation.

ARTICLE #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 Board** and the **Northwood Educational Support Personnel Association** which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year 2012-2013 – Estimated Increase \$47,740
Fiscal Year 2013-2014 – Estimated Increase \$39,439
Fiscal Year 2014-2015 – Estimated Increase \$38,552

And further to raise and appropriate the sum of \$47,740 for the 2012-2013 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 in the prior fiscal year?"

The School Board recommends this appropriation. The Budget Committee does not recommend this appropriation.

ARTICLE #6

Shall Northwood school district, if article # 5 is defeated, authorize the governing body to call one special meeting, at its option, to address article #5 cost items only? (Majority Vote)

ARTICLE #7

To see if the Northwood School District will vote to approve the cost items included in the collective bargaining agreement reached between the **Northwood School Board** and the **Northwood Teachers' Association** which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year 2012-2013 – Estimated Increase \$53,612
Fiscal Year 2013-2014 – Estimated Increase \$56,536
Fiscal Year 2014-2015 – Estimated Increase \$51,185

And further to raise and appropriate the sum of \$53,612 for the 2012-2013 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 the prior fiscal year?"

The School Board recommends this appropriation. The Budget Committee does not recommend this appropriation

ARTICLE #8

Shall Northwood school district, if article # 7 is defeated, authorize the governing body to call one special meeting, at its option, to address article #7 cost items only? (Majority Vote)

ARTICLE #9

To see if the Northwood School District will vote to raise and appropriate the sum of **Ninety Six Thousand Three Hundred Thirty Three Dollars (\$96,333)** for the purpose of establishing an all-day Kindergarten program at Northwood School beginning with the 2012-2013 school year.

The School Board and the Budget Committee recommend this appropriation.

ARTICLE #10

To see if the district will vote to raise **One Hundred Twenty Two Thousand One Hundred Seventeen Dollars (\$122,117)** to reduce the general fund deficit pursuant to RSA 194:3-b.

The School Board recommends this appropriation. The Budget Committee does not recommend this appropriation.

Given under our hands at said Northwood this the _____ day of January, 2012.

✓ David Ruth _____

Alex S. Fish _____

School Board

A true copy of Warrant- Attest:

✓ David Ruth _____

Alex S. Fish _____

School Board

I certify that on the 30th day of January, 2012, I posted a copy of the written warrant attested by the School Board of said District at the place of the meeting within name and a like attested copy at Northwood School, Northwood Town Hall, and School Administrative Unit 44, all being a public place in said District.

Frank Markiewicz _____

Frank Markiewicz
Business Administrator
SAU #44

SS January 30, 2012

Personally appeared the said Frank Markiewicz and made oath the above certificate by Frank Markiewicz signed is true.

Before me Patricia A. Beach
Justice of the Peace/Notary Public

My Commission Expires:

PATRICIA A. BEACH, Notary Public
My Commission Expires October 8, 2015

WARRANT ARTICLE AS AMENDED AT FIRST SESSION FEBRUARY 9, 2012

Article 2. Shall the Northwood School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, as amended by vote of the first session, for the purposes set forth therein, totaling **Twelve Million Thirty Eight Thousand Five Hundred Sixty Five Dollars (\$12,038,565)**? Should this article be defeated, the default budget shall be **Eleven Million Eight Hundred Seventy Nine Thousand and Eighty Four Dollars (\$11,879,084)**, which is the same as last year, with certain adjustments required by previous action of the Northwood School Board or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of the operating budget only.



Ink Drawing by Mikala Hodil

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, 2012 to June 30, 2013

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

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)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/10 to 6/30/2011	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
INSTRUCTION								
1100-1199	Regular Programs		6,240,137	6,052,796	6,133,497		5,983,497	150,000
1200-1299	Special Programs		3,070,461	2,856,756	2,713,257		2,713,257	
1300-1399	Vocational Programs		56,629	25,925	0		3	
1400-1499	Other Programs		53,687	45,124	62,912		49,012	13,900
1500-1599	Non-Public Programs		0	0	0		0	
1600-1699	Adult/Continuing Ed. Programs		0	0	0		0	
1700-1799	Community/Jr.College Ed. Programs		0	0	0		0	
1800-1899	Community Service Programs		0	0	0		0	
SUPPORT SERVICES								
2000-2199	Student Support Services		458,400	480,531	400,773		400,773	
2200-2299	Instructional Staff Services		194,320	222,350	278,535		268,535	10,000
GENERAL ADMINISTRATION								
2310 840	School Board Contingency		0	0	0		0	
2310-2319	Other School Board		114,541	62,075	85,509		85,509	
EXECUTIVE ADMINISTRATION								
2320-310	SAU Management Services		289,804	300,761	314,056		314,576	
2320-2399	All Other Administration		0	0	0		0	
2400-2499	School Administration Service		315,951	356,914	340,116		340,116	
2500-2599	Business		53,477	55,733	57,953		56,204	1,749
2600-2699	Operation & Maintenance of Plant		441,810	480,760	494,687		494,687	
2700-2799	Student Transportation		705,537	701,160	670,434		670,435	
2800-2999	Support Service Central & Other		0	0	0		0	
NON-INSTRUCTIONAL SERVICES								
3100	Food Service Operations		166,657	167,168	148,199		148,199	
3200	Enterprise Operations		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 7/1/10 to 6/30/2011	Appropriations Current Year As Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
FACILITIES ACQUISITION AND CONSTRUCTION								
4100	Site Acquisition		0	0	0		0	
4200	Site Improvement		0	0	0		0	
4300	Architectural/Engineering		0	0	0		0	
4400	Educational Specification Develop.		0	0	0		0	
4500	Building Acquisition/Construction		97,647	0	0		0	
4600	Building Improvement Services		0	0	0		0	
4900	Other Facilities Acquisition and Construction Services		0	0	0		0	
OTHER OUTLAYS								
5110	Debt Service - Principal		290,000	290,000	290,000		290,000	
5120	Debt Service - Interest		87,073	74,023	48,637		48,637	
FUND TRANSFERS								
5220-5221	To Food Service		0	0	0		0	
5222-5229	To Other Special Revenue		0	0	0		0	
5230-5239	To Capital Projects		0	0	0		0	
5254	To Agency Funds		0	0	0		0	
5300-5399	Intergovernmental Agency Alloc.		0	0	0		0	
	SUPPLEMENTAL		0	0	0		0	
	DEFICIT		0	0	0		0	
	Operating Budget Total		12,636,131	12,172,076	12,038,565		11,863,440	175,125
							11,863,440	

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations 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 trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

	1	2	3	4	5	6	7	8	9
	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		Expenditures for Year 7/1/10 to 6/30/2011	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
5251	To Capital Reserves		0	3.4	140,167			140,167	
5252	To Expendable Trust		0		0			0	
5253	To Non-Expendable Trusts		0		0			0	
SPECIAL ARTICLES RECOMMENDED					140,167			140,167	

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be:

- 1) Negotiated cost items for labor agreements;
- 2) Leases;
- 3) Supplemental appropriations for the current year for which funding is already available; or
- 4) Deficit appropriations for the current year which must be funded through taxation.

	1	2	3	4	5	6	7	8	9
	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		Expenditures for Year 7/1/10 to 6/30/2011	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
	NESPA Collective Bargaining Agreement				5	16,628			16,628
	NTA Collective Bargaining Agreement				6	53,612			53,612
	All Day Kindergarten Program				8	96,333		96,333	
	General Fund Deficit				9	122,117			122,117
INDIVIDUAL ARTICLES RECOMMENDED						288,690		96,333	

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
					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		0	0	0
	Fund Balance to Reduce Taxes		0	0	0
	Total Estimated Revenue & Credits		739,850	450,314	450,314

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	12,172,076	12,038,565	11,863,440
Special Warrant Articles Recommended (from page 4)	0	140,167	140,167
Individual Warrant Articles Recommended (from page 4)	0	288,690	96,333
TOTAL Appropriations Recommended	12,172,076	12,467,422	12,099,940
Less: Amount of Estimated Revenues & Credits (from above)	739,850	450,314	450,314
Less: Amount of State Education Tax/Grant	3,551,326	3,551,326	3,551,326
Estimated Amount of Local Taxes to be Raised For Education	7,880,900	8,465,782	8,098,300

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: _____ **\$1,176,130**
 (See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)
(RSA 32:18, 32:19, & 32:21)

Use VERSION #2 if budget includes Collective Bargaining Cost Items or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: Northwood FISCAL YEAR END __2012-2013__

Col. A

	RECOMMENDED AMOUNT		
1. Total RECOMMENDED by Budget Committee (see budget MS-7, 27, or 37)	\$12,099,940		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	\$290,000		
3. Interest: Long-Term Bonds & Notes	\$48,637		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments	\$0		
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	<\$338,637>		
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	\$11,761,303		
8. Line 7 times 10%	\$1,176,130		Column C
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	\$13,276,070	Column B	(Column B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Column A prior to meeting & Column B and Column C at meeting)	\$70,240	Cost items voted	Amount voted over recommended amount
11. Bond Override RSA 32:18-a	XXXXXXXXXX	XXXXXXXXXX	Amount voted

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, add Line 9 + amounts in Column C. \$ _____

Line 8 plus any amounts in Column C (amounts voted above recommended amount) is the allowable increase to budget committee's recommended budget.

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

NORTHWOOD SCHOOL DISTRICT Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior	2 Years Prior	1 Year Prior	BUDGET	
	Budget 7/1/2010 - 6/30/2011	Actual 7/1/2010 - 6/30/2011	Revised 7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	6/30/2013
01 General Fund					
1100 Regular Education					
01-1100-5110-201 Teacher Salaries:	1,702,315	1,684,359	1,405,192	1,457,724	
01-1100-5110-401 Teacher Aide Wages	64,449	57,600	69,489	70,088	
01-1100-5120-020 Teacher Substitutes Wages	38,000	29,575	38,000	30,000	
01-1100-5120-030 Title I Wages (SAU Reimbursed)	1	0	1	1	
01-1100-5120-040 Aide Substitutes Wages	2,500	2,415	3,000	3,300	
01-1100-5121-020 Tutor Wages	1,500	6,426	3,000	3,000	
01-1100-5211-000 Health Insurance	495,155	535,911	477,871	539,642	
01-1100-5212-000 Dental Insurance	40,871	42,751	35,589	36,267	
01-1100-5213-000 Life Insurance:	13,233	12,928	16,299	16,299	
01-1100-5214-000 Disability Insurance	5,000	5,559	6,133	6,133	
01-1100-5219-000 Section 125 Plan	500	500	500	500	
01-1100-5219-020 Health Insurance - Buyouts	50,200	50,900	43,500	41,500	
01-1100-5220-000 F.I.C.A.:	138,170	137,955	120,003	122,870	
01-1100-5232-020 Retirement (Certified):	136,526	135,005	152,945	161,107	
01-1100-5250-000 Unemployment Compensation	5,044	5,427	10,853	14,587	
01-1100-5260-000 Worker's Compensation	15,443	9,645	12,000	12,000	
01-1100-5430-000 Repairs and Maintenance:	1,200	0	1	0	
01-1100-5442-000 Copier Services - Teacher's Rm	16,746	16,866	16,126	16,126	
01-1100-5561-000 Tuition-Other Public Schools:	1	1,971	25,908	13,800	
01-1100-5563-000 Tuition-Coe Brown Academy:	3,625,271	3,378,665	3,379,810	3,477,870	
01-1100-5610-002 Art Supplies:	3,523	3,002	1,240	3,725	
01-1100-5610-005 Lang Arts-Reading Supplies:	1,266	1,081	2,917	22,923	
01-1100-5610-008 Health - P.E. Supplies	769	754	508	776	
01-1100-5610-011 Math Supplies:	12,305	16,193	7,336	7,137	
01-1100-5610-013 Science Supplies:	913	665	12,386	10,690	
01-1100-5610-015 Social Studies Supplies:	1,223	1,163	3,174	1,062	
01-1100-5610-020 Enrichment Supplies	1	0	1	1	
01-1100-5610-121 Music Supplies:	961	897	1,848	1,675	

NORTHWOOD SCHOOL DISTRICT

Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior Budget 7/1/2010 - 6/30/2011	2 Years Prior Actual 7/1/2010 - 6/30/2011	1 Year Prior Revised 7/1/2011 - 6/30/2012	BUDGET 7/1/2012 - 6/30/2013
01-1100-5610-181 General Supplies:	20,000	18,081	17,500	20,000
01-1100-5610-183 Remedial Reading Supplies	30	29	1	1
01-1100-5610-185 Testing Supplies:	6,500	6,244	1	4,696
01-1100-5640-001 Classroom Textbooks	2,295	212	5,442	20,062
01-1100-5640-002 Classroom Workbooks:	8,673	8,095	11,420	13,337
01-1100-5640-003 Classroom Supplemental Textbooks	1,102	1,070	1	454
01-1100-5640-004 Classroom Reference Books:	171	146	1	140
01-1100-5641-005 Classroom Periodicals:	1,290	1,421	1,683	1,779
01-1100-5733-001 New Equipment:	421	365	1	1
01-1100-5733-002 New Furniture:	403	383	1	1
01-1100-5733-012 Science Equipment	1	0	1	0
01-1100-5737-001 Replacement of Equipment:	1	0	265	1,278
01-1100-5737-002 Replacement of Furniture:	4,283	3,759	967	420
01-1100-5810-000 Dues and Fees	1	0	1	1
TOTAL 1100 Regular Education	\$6,418,257	\$6,178,018	\$5,882,915	\$6,132,973
1200 Special Education				
01-1200-5110-020 Spec Ed Teacher Salaries:	313,504	276,215	304,376	307,376
01-1200-5110-040 Spec Ed. Aide Wages:	357,349	352,473	222,279	220,070
01-1200-5110-050 Spec Ed Secretary Wages	32,906	33,198	34,183	34,184
01-1200-5120-020 Spe Ed Teacher Substitute Wages	7,000	11,873	6,500	6,500
01-1200-5120-201 Spe Ed Aide Substitute Wages	16,000	45,834	22,000	22,000
01-1200-5120-202 Extended School Year Program	0	0	0	16,000
01-1200-5120-203 Gifted & Talented Wages	1	0	0	0
01-1200-5121-020 Spec Ed Tutor Wages	4,500	1,902	3,000	3,000
01-1200-5121-021 Spec Ed Tutor Wages-NECC	0	0	1,46,397	143,274
01-1200-5211-000 Health Insurance	234,718	203,976	213,146	206,362
01-1200-5212-000 Dental Insurance	20,995	20,208	18,099	15,640
01-1200-5214-000 Disability Insurance	0	535	0	0
01-1200-5220-000 F.I.C.A.:	52,726	51,805	56,513	56,411

NORTHWOOD SCHOOL DISTRICT Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior Budget		2 Years Prior Actual		1 Year Prior Revised		BUDGET	
	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2012 - 6/30/2013
01-1200-5232-020 Retirement (Certified):	25,143	23,151			34,651	34,651	34,734	34,734
01-1200-5232-040 Retirement (Non-Certified):	2,698	3,041			14,538	14,538	15,616	15,616
01-1200-5310-203 Speech Therapy - High School	0	0			0	0	24,720	24,720
01-1200-5430-000 Repairs and Maintenance:	100	0			1	1	0	0
01-1200-5550-000 Printing	1	0			1	1	1	1
01-1200-5561-000 Spe Ed Tuition-Other Public Schools:	35,165	50,443			0	0	13,800	13,800
01-1200-5563-000 Spe Ed Tuition-Coe Brown Academy:	473,080	563,415			537,207	537,207	489,320	489,320
01-1200-5563-061 Spe Ed Tuition - preschool	0	0			0	0	117,064	117,064
01-1200-5569-000 Spe Ed Tuition-Non-Public Schools:	997,022	1,452,063			1,259,404	1,259,404	854,372	854,372
01-1200-5569-001 Spe Ed Tuition- NECC	0	0			127,000	127,000	127,000	127,000
01-1200-5610-002 Art Supplies	1	0			1	1	0	0
01-1200-5610-005 Lang Arts-Reading Supplies:	198	206			610	610	570	570
01-1200-5610-008 Health-P.E. Supplies	1	0			1	1	0	0
01-1200-5610-011 Math Supplies:	417	412			483	483	380	380
01-1200-5610-012 Music Supplies:	1	0			1	1	0	0
01-1200-5610-013 Science Supplies:	1	0			1	1	0	0
01-1200-5610-015 Social Studies Supplies:	1	0			1	1	0	0
01-1200-5610-181 General Supplies:	2,750	3,093			2,750	2,750	3,058	3,058
01-1200-5610-185 Testing Supplies:	1,935	1,306			1,500	1,500	1,650	1,650
01-1200-5640-001 Spe Ed Classroom Textbooks:	613	570			316	316	1	1
01-1200-5640-002 Spe Ed Classroom Workbooks:	250	810			392	392	146	146
01-1200-5640-003 Spe Ed Classroom Supplemental Textbooks:	1	0			1	1	1	1
01-1200-5640-004 Spe Ed Classroom Reference Books:	1	0			1	1	1	1
01-1200-5641-000 Classroom Periodicals:	1	0			1	1	1	1
01-1200-5733-001 New Equipment:	1	0			1	1	1	1
01-1200-5733-002 New Furniture:	1	0			1	1	1	1
01-1200-5737-001 Replacement of Equipment:	1	0			1	1	1	1
01-1200-5737-002 Replacement of Furniture:	1	0			1	1	1	1
01-1200-5810-000 Dues and Fees	1	0			1	1	1	1

NORTHWOOD SCHOOL DISTRICT

Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior Budget 7/1/2010 - 6/30/2011	2 Years Prior Actual 7/1/2010 - 6/30/2011	1 Year Prior Revised 7/1/2011 - 6/30/2012	BUDGET 7/1/2012 - 6/30/2013
TOTAL 1200 Special Education	\$2,579,084	\$3,096,529	\$3,005,359	\$2,713,257
1310 Vocational Education				
01-1310-5561-000 Vocational Tuition - Other Public School	24,060	56,629	26,797	1
01-1310-5610-000 Vocational Assessment	1	0	1	1
01-1310-5810-000 Vocational Dues & Fees	1	0	1	1
TOTAL 1310 Vocational Education	\$24,062	\$56,629	\$26,799	\$3
1400 Enrichment				
01-1400-5220-000 F.I.C.A.:	1	0	0	0
01-1400-5231-000 Retirement (Non-Certified):	1	0	0	0
TOTAL 1400 Enrichment	\$2	\$0	\$0	\$0
1410 Co-Curricular				
01-1410-5110-003 Co-Curricular Salaries:	12,633	15,290	15,000	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	400	1	900
01-1410-5220-000 Fica/Medicare	813	1,361	1,308	1,377
01-1410-5232-020 NHRS Employer	740	938	88	1,982
01-1410-5232-040 Retirement - Classified	0	243	0	0
01-1410-5500-000 Assemblies	1	0	1	1
01-1410-5500-001 Science Camp	8,000	8,729	1	13,000
01-1410-5500-002 Artist In Residence	1	0	1	1
01-1410-5580-000 Travel Expenses	1	0	1	1
01-1410-5610-201 Co-Curricular Supplies:	1	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:	175	175	175	175
TOTAL 1410 Co-Curricular	\$25,367	\$29,236	\$18,679	\$34,540
1420 Athletic:				

NORTHWOOD SCHOOL DISTRICT

Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior Budget		2 Years Prior Actual		1 Year Prior Revised		BUDGET	
	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2012 - 6/30/2013
01-1420-5110-000 Athletic Stipends:	14,410	14,000	15,200	15,200			15,200	15,200
01-1420-5110-202 Athletic Director Stipend	1,690	2,000	2,000	2,000			2,000	2,000
01-1420-5220-000 SS and Medicare	1,232	1,224	1,316	1,316			1,316	1,316
01-1420-5232-020 NHRS	1,319	970	1,604	1,604			1,604	1,604
01-1420-5232-040 Retirement - Support	0	202	0	0			202	202
01-1420-5500-001 Officials-Umpires-Referees:	4,000	2,310	3,260	3,260			3,560	3,560
01-1420-5610-008 Athletic Supplies:	1,857	1,857	1,857	1,857			919	919
01-1420-5737-001 Replacement of Equipment	1	0	1	1			1	1
TOTAL 1420 Athletic:	\$24,509	\$22,563	\$25,238	\$25,238			\$24,802	\$24,802
1430 Summer School: Literacy Connection Proje								
01-1430-5110-000 Summer School Salaries	3,200	2,918	1	1			3,000	3,000
01-1430-5220-000 F.I.C.A.	245	223	1	1			230	230
01-1430-5232-020 Retirement	0	183	1	1			339	339
01-1430-5610-000 Summer School Supplies	200	64	1	1			1	1
TOTAL 1430 Summer School: Literacy Connection Proje	\$3,645	\$3,388	\$4	\$4			\$3,570	\$3,570
2112 Truant Officer - stipend:								
01-2112-5500-001 Census	1	0	1	1			0	0
01-2112-5500-002 Truant Officer	750	460	750	750			750	750
TOTAL 2112 Truant Officer - stipend:	\$751	\$460	\$751	\$751			\$750	\$750
2120 Guidance								
01-2120-5110-000 Guidance Salaries -	67,604	76,499	76,499	76,499			76,499	76,499
01-2120-5211-000 Health Insurance - Guidance	0	16,692	18,183	18,183			18,361	18,361
01-2120-5212-000 Dental Insurance - Guidance	0	1,116	1,166	1,166			1,075	1,075
01-2120-5220-000 F.I.C.A.:	5,172	5,827	5,852	5,852			5,852	5,852
01-2120-5232-020 Retirement (Certified)	5,422	6,135	8,644	8,644			8,644	8,644
01-2120-5330-000 Standardized Testing	5,300	0	5,300	5,300			5,300	5,300
01-2120-5550-000 Printing	1	0	1	1			0	0

NORTHWOOD SCHOOL DISTRICT

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Account Number / Description	2 Years Prior	2 Years Prior	1 Year Prior	BUDGET
	Budget 7/1/2010 - 6/30/2011	Actual 7/1/2010 - 6/30/2011	Revised 7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013
01-2120-5580-000 Travel Expenses	50	(11)	75	75
01-2120-5610-000 Guidance Supplies:	1	0	1	1
01-2120-5640-000 Guidance Books:	548	0	276	512
01-2120-5641-000 Guidance Periodicals:	1	0	1	1
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	270	310	310
TOTAL 2120 Guidance	\$84,414	\$106,528	\$116,311	\$116,633
2130 Nurse's				
01-2130-5110-020 Nurse's Salary:	37,248	45,743	45,743	45,743
01-2130-5110-203 Nurse's Assistant Wages	17,046	17,677	17,676	0
01-2130-5120-000 Nurse's Substitute Wages	1,800	780	1,800	1,500
01-2130-5211-000 Health Insurance - Nurse's	0	0	30,475	0
01-2130-5212-000 Dental Insurance - Nurse's	0	0	3,445	0
01-2130-5220-000 F.I.C.A.	4,291	4,612	4,989	3,614
01-2130-5232-020 Retirement: (Certified)	4,598	3,669	5,416	5,169
01-2130-5240-000 Professional Development	300	0	300	300
01-2130-5300-000 Staff Physicals:	150	0	150	150
01-2130-5300-001 Student Physicals	1	0	1	0
01-2130-5400-000 Reconditioning	1	0	1	1
01-2130-5430-000 Repairs and Maintenance	150	125	150	150
01-2130-5580-000 Travel Expenses	50	0	75	75
01-2130-5600-000 Health Supplies	830	899	920	920
01-2130-5600-002 Health Education Supplies	49	32	1	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:	2,884	2,286	1	1
01-2130-5733-002 New Furniture:	420	80	1	1

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Account Number / Description	2 Years Prior	2 Years Prior	1 Year Prior	BUDGET	
	Budget 7/1/2010 - 6/30/2011	Actual 7/1/2010 - 6/30/2011	Revised 7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	6/30/2013
01-2130-5737-001 Replacement of Equipment:	38	0	1	1	
01-2130-5737-002 Replacement of Furniture:	1	0	1	1	
01-2130-5810-000 Dues and Fees:	100	35	247	247	
TOTAL 2130 Nurse's	\$69,959	\$75,938	\$111,395		\$57,876
2140 Contracted Services					
01-2140-5310-001 Cost of Medicaid Program	20,000	15,039	17,589	17,589	
01-2140-5310-005 Contracted Service-ESL	15,000	4,520	14,780	500	
01-2140-5310-006 Hearing Impaired	1,320	0	1,320	500	
01-2140-5323-010 Stafford Learning Center Membership:	5,041	4,775	4,995	5,144	
01-2140-5323-018 Occupation Therapy Supplies:	1	0	478	400	
01-2140-5323-020 Contracted Occupational Therapy:	46,614	34,686	35,807	35,807	
01-2140-5323-030 Contracted Physical Therapy:	51,073	32,737	21,440	20,000	
01-2140-5330-000 Pre-School Diagnostic Unit:	1	0	0	0	
01-2140-5336-061 Outside Evaluations	0	0	0	5,000	
TOTAL 2140 Contracted Services	\$139,050	\$91,757	\$96,409		\$84,940
2150 Speech					
01-2150-5323-020 Contracted Speech Services	167,319	183,717	153,253	140,000	
01-2150-5610-001 Speech Supplies:	373	0	372	1	
01-2150-5610-002 Speech Testing Supplies:	0	0	0	573	
TOTAL 2150 Speech	\$167,692	\$183,717	\$153,625		\$140,574
2210 Improvement of Instruction					
01-2210-5112-001 Curriculum Development Salaries	4,000	0	4,000	4,000	
01-2210-5220-000 FICA	803	77	803	689	
01-2210-5232-020 Retirement	800	80	952	1,130	
01-2210-5319-001 Staff Development Coordinator & Mentors:	5,101	1,000	6,500	6,000	
01-2210-5550-000 Printing Services	1	0	1	1	
01-2210-5580-000 Travel	100	0	100	100	

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TOTAL 2210 Improvement of Instruction	\$10,805	\$1,157	\$12,356	\$11,920
2213 Instructional Staff Training				
01-2213-5240-020 Course Tuition - Teachers	17,000	10,078	17,000	17,000
01-2213-5240-040 Course Tuition - Support Staff	3,000	250	3,000	3,000
01-2213-5322-001 In-Service Training:	2,200	450	1,500	2,200
01-2213-5322-002 Staff Development Workshops -Sup Staff	3,000	1,705	3,000	3,000
01-2213-5322-003 Staff Development Workshops - Teachers	6,000	4,256	6,000	6,000
TOTAL 2213 Instructional Staff Training	\$31,200	\$16,739	\$30,500	\$31,200
2220 Media				
01-2220-5110-020 Librarian-Salary:	50,766	51,566	51,566	51,566
01-2220-5120-020 Librarian Substitute Wages	560	490	560	560
01-2220-5220-000 F.I.C.A.:	3,926	3,798	3,988	3,988
01-2220-5232-020 Retirement (Certified)	4,071	4,136	5,736	5,827
01-2220-5610-182 Library General Supplies:	194	148	150	224
01-2220-5610-184 Library A.V. Supplies:	850	815	954	1,470
01-2220-5640-001 Library Books:	2,871	1,753	2,388	3,502
01-2220-5640-002 Library Periodicals:	594	510	722	720
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:	365	83	633	336
01-2220-5737-002 Replacement of Furniture:	1	0	1	1
TOTAL 2220 Media	\$64,200	\$63,299	\$66,700	\$68,196
2225 Computer Instruction Services				
01-2225-5110-002 Technology Director Salary	61,532	63,378	63,378	65,279
01-2225-5220-000 F.I.C.A.	4,708	4,856	4,848	4,994
01-2225-5232-040 Retirement (Non-Certified)	5,636	5,806	5,745	5,745
01-2225-5310-001 Internet Services	1,598	1,506	2,990	3,440

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Account Number / Description	2 Years Prior Budget		2 Years Prior Actual		1 Year Prior Revised		BUDGET	
	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	7/1/2012 - 6/30/2013
01-2225-5440-001 Computer Repairs & Maintenance	1,500	1,478	1,478	1,478	2,500	2,500	2,600	2,600
01-2225-5610-001 Computer Software	12,356	11,211	11,211	11,211	20,188	20,188	31,034	31,034
01-2225-5610-002 Computer Supplies	4,865	5,008	5,008	5,008	5,659	5,659	6,161	6,161
01-2225-5733-001 New Equipment - Technology	1	0	0	0	1	1	1	1
01-2225-5737-001 Replacement of Equipment - Technology	20,094	19,885	19,885	19,885	4,811	4,811	47,765	47,765
01-2225-5810-000 Dues and Fees	130	0	0	0	200	200	200	200
TOTAL 2225 Computer Instruction Services	\$112,420	\$113,128	\$113,128	\$113,128	\$110,320	\$110,320	\$167,219	\$167,219
2310 School Board Services								
01-2310-5119-010 School Board-Salaries:	10,500	10,083	10,083	10,083	10,500	10,500	10,500	10,500
01-2310-5119-102 School District Moderator Salary	200	200	200	200	250	250	250	250
01-2310-5119-501 School District Clerk Salary	250	250	250	250	250	250	250	250
01-2310-5119-502 School District Secretary Wages	2,600	3,505	3,505	3,505	4,000	4,000	4,120	4,120
01-2310-5220-000 F.I.C.A.:	1,037	1,174	1,174	1,174	1,224	1,224	1,138	1,138
01-2310-5313-000 Criminal Record Checks	2,500	1,339	1,339	1,339	2,500	2,500	1,500	1,500
01-2310-5319-101 School District Treasurer Salary	1,500	1,500	1,500	1,500	1,500	1,500	2,500	2,500
01-2310-5330-001 School District Auditor	12,500	11,000	11,000	11,000	13,000	13,000	15,600	15,600
01-2310-5330-002 Attorney & Negotiator	20,000	71,801	71,801	71,801	75,000	75,000	40,000	40,000
01-2310-5500-000 Police	750	399	399	399	750	750	400	400
01-2310-5540-000 Advertising-Legal Notices:	1,400	2,073	2,073	2,073	1,400	1,400	1,750	1,750
01-2310-5550-000 Printing	1	1,394	1,394	1,394	1	1	1,500	1,500
01-2310-5580-101 Travel Reimbursement	500	126	126	126	250	250	1	1
01-2310-5580-102 District Treasurer Mileage	1,000	1,072	1,072	1,072	1,000	1,000	0	0
01-2310-5800-001 School Board Expenses	1,500	5,060	5,060	5,060	1,000	1,000	1,500	1,500
01-2310-5800-002 Election Day Expenses	450	493	493	493	450	450	500	500
01-2310-5810-000 School Board Dues & Fees	4,000	3,832	3,832	3,832	4,000	4,000	4,000	4,000
TOTAL 2310 School Board Services	\$60,688	\$115,301	\$115,301	\$115,301	\$117,075	\$117,075	\$85,509	\$85,509
2321 EXPENSES-S.A.U. # 44:								
01-2321-5800-000 S.A.U. # 44	288,344	289,804	289,804	289,804	300,761	300,761	314,576	314,576

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TOTAL 2321 EXPENSES-S.A.U. # 44:	\$288,344	\$289,804	\$300,761	\$314,576
2410 Office of the Principal				
01-2410-5110-101 Principal Salary:	79,000	81,370	81,370	83,811
01-2410-5110-102 Assistant Principal Salary:	63,000	64,890	69,010	71,080
01-2410-5110-501 Secretarial Wages	57,675	52,775	53,296	53,296
01-2410-5120-201 Secretary Substitute Wages	1,700	980	1,400	1,400
01-2410-5211-000 Health Insurance: (Cert and Non-Certifie	0	51,246	54,119	54,377
01-2410-5212-000 Dental Insurance: (Cert and Non-Certifie	0	6,177	6,358	5,834
01-2410-5220-000 F.I.C.A.:	15,405	14,835	15,688	16,033
01-2410-5232-020 Retirement (Certified)	13,007	11,730	17,449	17,503
01-2410-5232-040 Retirement (Non-Certified)	4,626	4,834	4,398	4,690
01-2410-5322-000 Staff Development	8,000	7,056	6,000	8,000
01-2410-5430-000 Repairs and Maintenance:	1,500	102	1	0
01-2410-5442-001 Contracted Service - Copier Lease:	4,579	2,885	4,000	3,500
01-2410-5442-002 Contracted Services - Computer Support	2,400	2,247	2,550	0
01-2410-5531-000 Telephone:	9,000	5,568	7,000	6,500
01-2410-5534-000 Postage:	4,500	4,240	4,000	4,000
01-2410-5550-000 Printing:	1,500	511	2,000	2,000
01-2410-5580-000 Travel Expenses:	500	227	500	500
01-2410-5610-182 Supplies and Forms:	2,000	2,004	2,000	2,000
01-2410-5650-000 Computer Software System Supplies:	300	0	300	250
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:	1,500	0	1,500	1,250
01-2410-5737-002 Replacement of Furniture:	1	0	1	500
01-2410-5810-000 Dues and Fees:	1,800	1,445	1,800	1,790
01-2410-5890-000 Graduation Expenses:	1,800	825	1,800	1,800
TOTAL 2410 Office of the Principal	\$273,795	\$315,947	\$336,542	\$340,116

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2510 Fiscal Services					
01-2510-5110-000 Finance Wages	42,000	43,260	43,260	44,558	
01-2510-5220-000 F.I.C.A.:	3,213	3,312	3,309	3,409	
01-2510-5232-040 Retirement:	3,847	3,963	3,921	3,922	
01-2510-5322-000 Staff Development - Finance	0	0	0	1,750	
01-2510-5323-020 Finance Contracted Services	1	0	0	0	
01-2510-5430-000 Repairs and Maintenance:	100	0	100	100	
01-2510-5442-000 Computer Support - ADS	3,000	2,535	3,000	3,000	
01-2510-5531-000 Telephone	150	0	1	0	
01-2510-5580-000 Travel Expenses:	400	156	360	360	
01-2510-5610-001 Finance Supplies:	800	250	800	800	
01-2510-5610-002 Computer Software	100	0	100	0	
01-2510-5733-001 New Equipment:	1	0	1	50	
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	\$53,616	\$53,476	\$54,856	\$57,953	
2620 Maintenance and Operations					
01-2620-5110-901 Facilities Director Salary	46,903	48,610	48,610	50,068	
01-2620-5110-902 Custodial Wages:	93,573	99,883	78,172	96,807	
01-2620-5110-903 Community use of Facilities Wages	4,000	821	3,000	3,000	
01-2620-5112-000 Summer Help Wages	5,000	5,842	6,139	6,000	
01-2620-5112-001 Crossing Guard Wages	6,283	5,325	5,400	5,400	
01-2620-5120-000 Custodial Substitute Wages	3,500	542	3,500	3,500	
01-2620-5120-001 Custodial Overtime Wages	3,500	302	3,500	1	
01-2620-5120-002 Custodial - Mowing	1,000	995	1,000	1,000	
01-2620-5211-000 Health Insurance: (Cert and Non-Certifie	0	42,356	40,120	52,358	
01-2620-5212-000 Dental Insurance: (Cert and Non-Certifie	0	2,228	1,076	2,304	

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01-2620-5220-000 F.I.C.A.:	8,629	11,975	11,413	12,682
01-2620-5232-040 Retirement (Non-Certified)	9,722	10,218	7,983	9,220
01-2620-5330-000 Cont Serv-Asbestos Inspection	500	0	500	500
01-2620-5411-000 Water District	4,100	4,100	4,100	4,100
01-2620-5429-000 Custodial Uniforms:	600	0	600	600
01-2620-5430-001 Building Maintenance	23,500	34,645	24,000	27,000
01-2620-5430-002 Heating Plant Maintenance	10,000	9,193	10,000	10,000
01-2620-5430-004 Furniture & Fixtures	1	0	1	1
01-2620-5430-008 Pest Control	540	495	540	540
01-2620-5520-000 Insurance Premium - Building & Contents	17,574	16,598	17,979	17,574
01-2620-5580-000 Travel Expense	600	345	600	600
01-2620-5610-001 Custodial Supplies	23,000	19,974	23,000	23,000
01-2620-5610-002 Glass Supplies	1	0	0	0
01-2620-5610-003 Safety Equipment & Workshops	500	0	500	500
01-2620-5622-000 Electricity:	68,500	61,581	65,000	68,000
01-2620-5624-000 Fuel Oil:	71,338	50,188	70,000	75,000
01-2620-5733-001 New Equipment:	1	0	1	1,500
01-2620-5733-002 New Furniture:	1	0	1	1
01-2620-5737-001 Replacement of Equipment:	1	0	1,095	2,000
01-2620-5737-002 Replacement of Furniture:	1	0	1	1
TOTAL 2620 Maintenance and Operations	\$402,868	\$426,216	\$427,831	\$473,257
2630 Contracted Service-Rubbish Removal:				
01-2630-5421-001 Rubbish Removal	8,250	4,853	6,000	6,500
01-2630-5430-005 Grounds Maintenance	3,300	2,596	3,300	3,300
01-2630-5430-055 Oil Tank Maintenance	650	650	700	750
TOTAL 2630 Contracted Service-Rubbish Removal:	\$12,200	\$8,099	\$10,000	\$10,550
2660 Contracted Service-Fire Alarm Service:				
01-2660-5430-001 Fire Alarm Service:	2,500	2,347	2,500	2,750

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01-2660-5430-002 Contracted Service - Intercom	1,200	855	1,200	2,400
01-2660-5430-003 Security System	480	480	580	580
01-2660-5430-004 Elevator Maintenance	2,600	1,714	2,600	2,600
TOTAL 2660 Contracted Service-Fire Alarm Service:	\$6,780	\$5,396	\$6,880	\$8,330
2690 State Mandated-Water Testing:				
01-2690-5410-000 Water Testing:	250	0	250	250
01-2690-5411-000 Septic Tank Maintenance	2,100	2,100	2,300	2,300
TOTAL 2690 State Mandated-Water Testing:	\$2,350	\$2,100	\$2,550	\$2,550
2721 School Transportation:				
01-2721-5519-001 Elementary School Transportation:	295,024	295,034	309,783	281,896
01-2721-5519-002 High School Transportation:	110,634	110,634	116,168	120,813
01-2721-5519-003 Vocational Transportation	1	0	1	1
TOTAL 2721 School Transportation:	\$405,659	\$405,668	\$425,952	\$402,710
2722 Special Education Transportation:				
01-2722-5110-000 Special Education Bus Monitor	0	0	0	17,940
01-2722-5220-000 FICA: Special Education Transportation	0	0	0	1,372
01-2722-5519-000 Special Education Transportation:	350,000	292,143	269,233	239,020
TOTAL 2722 Special Education Transportation:	\$350,000	\$292,143	\$269,233	\$258,332
2724 Athletic Transportation:				
01-2724-5519-000 Athletic Transportation:	5,709	6,399	5,973	5,792
TOTAL 2724 Athletic Transportation:	\$5,709	\$6,399	\$5,973	\$5,792
2725 Class-Field Trip Transportation:				
01-2725-5519-001 Class Trip Transportation:	3,600	400	1	3,600
01-2725-5519-002 Science Camp Transportation	1,974	927	1	1
TOTAL 2725 Class-Field Trip Transportation:	\$5,574	\$1,327	\$2	\$3,601

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5100 Payment of Interest:				
01-5100-5830-000 Payment of Interest:	87,073	87,073	74,023	48,637
01-5100-5910-000 Payment of Principal:	290,000	290,000	290,000	290,000
TOTAL 5100 Payment of Interest:	\$377,073	\$377,073	\$364,023	\$338,637
5251 Transfer to Capital Reserve				
01-5251-5450-001 Capital Reserve - Special Education	5,501	0	0	0
01-5251-5450-003 Capital Reserve - Tuition	100,816	0	0	0
01-5251-5450-004 Transfer to Food Service	0	0	49,358	0
TOTAL 5251 Transfer to Capital Reserve	\$106,317	\$0	\$49,358	\$0
TOTAL 01 General Fund	\$12,106,390	\$12,338,035	\$12,028,397	\$11,890,366

NORTHWOOD SCHOOL DISTRICT

Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior		1 Year Prior		BUDGET	
	Budget	Actual	Revised		7/1/2012 -	6/30/2013
	7/1/2010 -	7/1/2010 -	7/1/2011 -		7/1/2012 -	6/30/2013
	6/30/2011	6/30/2011	6/30/2012		6/30/2012	6/30/2013
04 Food Service						
3120 Food Service Operations						
04-3120-5110-001 Food Service Director:	29,455	29,707	29,707		30,599	
04-3120-5110-002 Food Service Wages	38,976	39,377	33,322		37,284	
04-3120-5120-000 Food Service Substitute Wages	1,000	735	1,000		1,500	
04-3120-5211-000 Health Insurance	47,863	31,571	15,205		14,376	
04-3120-5212-000 Dental Insurance	2,307	1,705	980		883	
04-3120-5220-000 FICA	5,143	5,038	4,898		5,308	
04-3120-5232-040 Retirement (Non-Certified)	2,513	2,809	2,616		2,693	
04-3120-5430-000 Equipment Repairs	2,000	1,421	2,200		2,200	
04-3120-5430-002 Fire Safety Inspection	325	0	325		0	
04-3120-5580-000 Travel Expense	75	74	125		125	
04-3120-5610-001 Supplies	1,700	1,585	1,700		1,700	
04-3120-5610-002 Uniforms	0	0	0		330	
04-3120-5623-000 Propane Gas	2,350	658	3,200		3,000	
04-3120-5630-000 Food/Milk	47,000	43,864	47,000		47,000	
04-3120-5733-000 Replacement of Equipment	1,000	90	800		800	
04-3120-5800-000 Other Expenses	600	101	1		1	
04-3120-5810-000 Dues & Fees	50	50	600		400	
TOTAL 3120 Food Service Operations	\$182,357	\$158,785	\$143,679		\$148,199	
TOTAL 04 Food Service	\$182,357	\$158,785	\$143,679		\$148,199	

NORTHWOOD SCHOOL DISTRICT

Proposed Operating Budget 2012-2013

Account Number / Description	2 Years Prior Budget 7/1/2010 - 6/30/2011	2 Years Prior Actual 7/1/2010 - 6/30/2011	1 Year Prior Revised 7/1/2011 - 6/30/2012	BUDGET 7/1/2012 - 6/30/2013
06 Individual Warrant Articles				
4610 Building Improvements - 2010-11				
06-4610-5451-000 New Roof (WA #6 - 2010 Mtg)	160,000	97,647	0	0
TOTAL 4610 Building Improvements - 2010-11	\$160,000	\$97,647	\$0	\$0
TOTAL 06 Individual Warrant Articles	\$160,000	\$97,647	\$0	\$0
GRAND TOTAL	\$12,448,747	\$12,594,467	\$12,172,076	\$12,038,565

NORTHWOOD SCHOOL DISTRICT

**Independent Auditors' Reports Pursuant
to Governmental Auditing Standards
and The Single Audit Act Amendments of 1996**

For the Year Ended June 30, 2010

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the School Board
Northwood School District
Northwood, New Hampshire

We have audited the 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, 2010, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in item 10-1 in the accompanying schedule of findings and questioned costs to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the School Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
April 21, 2011



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MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the School Board
Northwood School District
Northwood, New Hampshire

Compliance

We have audited the Northwood School District's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2010, and have issued our report thereon dated April 21, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our

opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the School Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
April 21, 2011

NORTHWOOD SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2010

Federal Grantor/ Pass-Through Grantor/ <u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education</u>		
Passed Through State of New Hampshire Department of Education: State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	\$ <u>636,559</u>
Total U.S. Department of Education		<u>636,559</u>
Total Federal Expenditures		<u>\$ 636,559</u>

See Independent Auditors' Report on Compliance with OMB A-133.

This schedule has been prepared on the modified accrual basis of accounting.

State identifying numbers were not available for the pass-through grants listed above.

NORTHWOOD SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2010

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Qualified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified?
reported yes none

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified?
reported yes none

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.394	State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (Education Stabilization Fund)

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding

Finding/Noncompliance

10-1 Implement Internal Control Improvements (Material Weakness)

A. Improve Financial Reporting and Accounting System

During our fiscal year 2010 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.
- A large number of balance sheet accounts required adjusting journal entries as a result of being incorrect or not properly supported.
- 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 recommend that intergovernmental accounts be reconciled monthly. Consideration should be given to reducing the number of general ledger accounts used to record intergovernmental receivable and payable transactions. Amounts receivable from or payable to other entities within the SAU should be recorded in general ledger accounts that are separate from balances related to individuals or organizations outside the SAU.
- We reviewed student activity funds and noted various accounting and internal control issues, including funds that should not be accounted for as student activity funds. We recommend that these issues be reviewed, and that policies and procedures be implemented in order to provide corrective action.
- Formal policies and procedures should be developed for Food Service receipts. These procedures should include a food service receipts turnover form that has a breakdown of cash and checks.
- Reserve funds should be included in the general ledger and reconciled to Trustee reports.

(continued)

(continued)

Finding #

Finding/Noncompliance

- General Fund appropriations exceeded budgeted expenditures in fiscal year 2010. Fiscal management should be improved in order to prevent this in the future.
- As in fiscal year 2009, the Food Service program required a significant subsidy from the General Fund in order to cover the current year operating loss. We recommend that Food Service operations be reviewed in order to address the continuing losses.
- Budgeted transfers were not recorded in the general ledger.
- There was no evidence of a formal process for the approval of journal entries by someone other than the individual initiating the entry. This is an important internal control since journal entries can be used to circumvent existing accounting controls. We recommend that all journal entries be approved, and that the approval be clearly documented, by someone other than the individual proposing the entry.

We recommend that the District review its accounting system 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.

The implementation of these recommendations will improve the accuracy of monthly financial reporting, which will result in better fiscal management, and improve the timeliness of the annual audit.

(continued)

(continued)

Finding #

Finding/Noncompliance

B. Improve Controls Over Disbursements

During our testing of disbursements we found vendor disbursements without documented approval, such as a department head's signature or initials, on the supporting documentation. Although, vendor manifests include Board approval of disbursements, this approval should be a second approval of invoices and bills already approved/authorized by department heads. The documented approval at the department level is an important step in internal controls over disbursements as it verifies that specific goods or services were actually received, and that the appropriate expenditure line items have been charged.

We recommend that controls over disbursements be improved. Specific controls should include the following:

- All vendor payments should have properly approved supporting documentation such as an original vendor invoice or receipt.
- Approval should be clearly documented by someone other than the payee, and should be performed by an individual at the department level.
- Business purpose should either be clearly documented or evident.
- Checks should not be disbursed prior to 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

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:

(continued)

(continued)

Finding #

Finding/Noncompliance

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.
- 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 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 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.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.

NORTHWOOD SCHOOL DISTRICT

Annual Financial Statements

For the Year Ended June 30, 2010

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MELANSON HEATH & COMPANY, PC

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102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

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, 2010, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Management of the Northwood School District has not adopted GASB No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (OPEB), and accordingly has not reported the related liability and expense on the government-wide financial statements nor has the required supplementary information, *Schedule of Funding Progress*, been included in these financial statements. Accounting principles generally accepted in the United States of America require that the net OPEB obligation be reported which would increase liabilities and expenses and decrease net assets and change the expenses in the government-wide financial statements. The amount by which this departure would affect the liabilities and expenses, and net assets and revenues of the government-wide financial statements is not reasonably determinable.

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

In our opinion, except for the effects of not adopting GASB No. 45, 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, 2010, 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, is 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 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 21, 2011 on our consideration of the Districts internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
April 21, 2011

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, 2010.

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 sick 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 governmental 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 \$ 2,322,574 (i.e., net assets), a change of \$ (228,067) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 168,717, a change of \$ (470,527) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 45,777, a change of \$ (323,732) in comparison with the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 2,030,000, 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>2010</u>	<u>2009</u>
Current assets	\$ 290,033	\$ 673,916
Capital assets	4,329,341	4,408,379
Total assets	<u>4,619,374</u>	<u>5,082,295</u>
Current liabilities	445,103	367,337
Non-current liabilities	1,851,697	2,164,317
Total liabilities	<u>2,296,800</u>	<u>2,531,654</u>
Net assets:		
Invested in capital assets, net	2,299,341	2,088,379
Restricted	122,940	269,735
Unrestricted	(99,707)	192,527
Total net assets	<u>\$ 2,322,574</u>	<u>\$ 2,550,641</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Revenues:		
Program revenues		
Charges for services	\$ 64,234	\$ 58,991
Operating grants and contributions	51,304	44,929
General revenues:		
School district assessment	8,681,554	8,691,882
Grants and contributions not restricted to specific programs	2,838,668	2,671,842
Investment income	6,395	13,634
Miscellaneous	24,233	133,426
Total revenues	<u>11,666,388</u>	<u>11,614,704</u>
Expenses:		
Regular programs	6,105,884	6,145,441
Special programs	2,691,136	2,034,852
Vocational programs	-	24,957
Other instructional programs	49,634	35,715
Student services	494,399	461,301

(continued)

(continued)

	Governmental Activities	
	2010	2009
Instructional staff	194,600	206,002
General administration	398,308	426,621
School administration	321,573	258,837
Business	53,780	78,125
Operations and maintenance	364,741	448,413
Student transportation	831,114	646,400
Food service operations	168,474	159,243
Facility acquisition and construction		
Debt service - interest	95,114	106,601
Depreciation	125,698	118,691
Total expenses	<u>11,894,455</u>	<u>11,151,199</u>
Change in net assets	(228,067)	463,505
Net assets - beginning of year, as restated	<u>2,550,641</u>	<u>2,087,136</u>
Net assets - end of year	<u>\$ 2,322,574</u>	<u>\$ 2,550,641</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 \$ 2,322,574, a change of \$ (228,067) from the prior year.

The largest portion of net assets \$ 2,299,341 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 \$ 122,940 represents resources that are subject to external restrictions on how they may be used.

Governmental activities: Governmental activities for the year resulted in a change in net assets of \$ (228,067). Key elements of this change are as follows:

General fund expenditures and transfers out in excess of revenues and transfers in	\$ (323,732)
Reserve fund expenditures and transfers out in excess of revenues and transfers in	(141,922)
Food service fund expenditures in excess of revenues and transfers in	(4,873)
Purchase of fixed assets	46,660
Principal debt service in excess of depreciation expense	164,302
Decrease in compensated absence liability	26,670
Decrease in accrued interest	<u>4,828</u>
Total	<u>\$ (228,067)</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 \$ 168,717, a change of \$ (470,527) in comparison with the prior year. Key elements of this change are as follows:

General fund expenditures and transfers out in excess of revenues and transfers in	\$ (323,732)
Reserve fund expenditures and transfers out in excess of revenues and transfers in	(141,922)
Food service fund expenditures in excess of revenues and transfers in	<u>(4,873)</u>
Total	<u>\$ (470,527)</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 \$ 45,777. 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 0.4 percent of total general fund expenditures.

Total fund balance of the general fund changed by \$ (323,732) during the current fiscal year. Key elements of this change are as follows:

Revenues greater than budget	\$ 61,398
Expenditures greater than budget	(47,955)
Use of fund balance as a funding source	<u>(337,175)</u>
Total	<u>\$ (323,732)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

The final budget increased by \$ 142,000 as a result of a transfer voted by the School Board from the Special Education Trust Fund.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets at year-end amounted to \$ 4,329,341 (net of accumulated depreciation), a change of \$ (79,038) 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 \$ 2,030,000, 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, 2010

	<u>Governmental Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 50
Intergovernmental receivables	284,564
Inventory	4,352
Other assets	1,067
Noncurrent:	
Capital assets:	
Land	70,000
Capital assets, net of accumulated depreciation	<u>4,259,341</u>
TOTAL ASSETS	4,619,374
LIABILITIES	
Current:	
Accounts payable	31,851
Intergovernmental payables	27,587
Accrued payroll and benefits	61,878
Accrued interest	33,787
Current portion of long-term liabilities:	
Bonds payable	290,000
Noncurrent:	
Bonds payable, net of current portion	1,740,000
Compensated absences, net of current portion	<u>111,697</u>
TOTAL LIABILITIES	2,296,800
NET ASSETS	
Invested in capital assets, net of related debt	2,299,341
Restricted	122,940
Unrestricted	<u>(99,707)</u>
TOTAL NET ASSETS	\$ <u>2,322,574</u>

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions		Governmental Activities
Governmental Activities:					
Regular programs	\$ 6,105,884	\$ -	\$ -		\$ (6,105,884)
Special programs	2,691,136	-	-		(2,691,136)
Other instructional programs	49,634	-	-		(49,634)
Student services	494,399	-	-		(494,399)
Instructional staff	194,600	-	-		(194,600)
General administration	398,308	-	-		(398,308)
School administration	321,573	-	-		(321,573)
Business	53,780	-	-		(53,780)
Operations and maintenance	364,741	-	-		(364,741)
Student transportation	831,114	-	-		(831,114)
Food service operations	168,474	64,234	51,304		(52,936)
Debt service - interest	95,114	-	-		(95,114)
Depreciation	125,698	-	-		(125,698)
Total Governmental Activities	\$ <u>11,894,455</u>	\$ <u>64,234</u>	\$ <u>51,304</u>		(11,778,917)
General Revenues:					
					8,681,554
School district assessment					2,838,668
Grants and contributions not restricted to specific programs					6,395
Investment income					24,233
Miscellaneous					<u>11,550,850</u>
Total general revenues					(228,067)
					2,550,641
Change in Net Assets					\$ <u>2,322,574</u>
Net Assets:					
Beginning of year, as restated					
End of year					

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2010

	<u>General</u>	<u>Reserve Fund</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and short-term investments	\$ -	\$ -	\$ 50	\$ 50
Intergovernmental receivables	16,024	264,940	3,600	284,564
Inventory	-	-	4,352	4,352
Other assets	1,067	-	-	1,067
Due from other funds	<u>150,002</u>	<u>-</u>	<u>-</u>	<u>150,002</u>
TOTAL ASSETS	<u>\$ 167,093</u>	<u>\$ 264,940</u>	<u>\$ 8,002</u>	<u>\$ 440,035</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 31,851	\$ -	\$ -	\$ 31,851
Intergovernmental payables	27,587	-	-	27,587
Accrued payroll and benefits	61,878	-	-	61,878
Due to other funds	<u>-</u>	<u>142,000</u>	<u>8,002</u>	<u>150,002</u>
TOTAL LIABILITIES	121,316	142,000	8,002	271,318
Fund Balances:				
Unreserved:				
Undesignated, reported in:				
General fund	45,777	-	-	45,777
Special revenue funds	<u>-</u>	<u>122,940</u>	<u>-</u>	<u>122,940</u>
TOTAL FUND BALANCES	<u>45,777</u>	<u>122,940</u>	<u>-</u>	<u>168,717</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 167,093</u>	<u>\$ 264,940</u>	<u>\$ 8,002</u>	<u>\$ 440,035</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, 2010

TOTAL GOVERNMENTAL FUND BALANCES	\$ 168,717
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,329,341
<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.	(33,787)
<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>(2,141,697)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,322,574</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, 2010

	<u>General</u>	<u>Reserve Fund</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
School district assessment	\$ 8,681,554	\$ -	\$ -	\$ 8,681,554
Intergovernmental	2,838,668	-	51,304	2,889,972
Charges for services	-	-	64,234	64,234
Investment income	6,317	78	-	6,395
Miscellaneous	24,233	-	-	24,233
Total Revenues	<u>11,550,772</u>	<u>78</u>	<u>115,538</u>	<u>11,666,388</u>
Expenditures:				
Current:				
Regular programs	6,144,254	-	-	6,144,254
Special programs	2,691,136	-	-	2,691,136
Other instructional programs	49,634	-	-	49,634
Student services	494,399	-	-	494,399
Instructional staff	194,600	-	-	194,600
General administration	398,308	-	-	398,308
School administration	330,234	-	-	330,234
Business	53,780	-	-	53,780
Operations and maintenance	364,741	-	-	364,741
Student transportation	831,114	-	-	831,114
Food service operations	-	-	168,474	168,474
Facilities acquisition and construction	26,300	-	-	26,300
Debt service	389,941	-	-	389,941
Total Expenditures	<u>11,968,441</u>	<u>-</u>	<u>168,474</u>	<u>12,136,915</u>
 Excess (deficiency) of revenues over expenditures	 (417,669)	 78	 (52,936)	 (470,527)
Other Financing Sources (Uses):				
Transfers in	142,000	-	48,063	190,063
Transfers out	(48,063)	(142,000)	-	(190,063)
Total Other Financing Sources (Uses)	<u>93,937</u>	<u>(142,000)</u>	<u>48,063</u>	<u>-</u>
 Change in fund balances	 (323,732)	 (141,922)	 (4,873)	 (470,527)
 Fund Balances, at Beginning of Year	 <u>369,509</u>	 <u>264,862</u>	 <u>4,873</u>	 <u>639,244</u>
 Fund Balances, at End of Year	 <u>\$ 45,777</u>	 <u>\$ 122,940</u>	 <u>\$ -</u>	 <u>\$ 168,717</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, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (470,527)
<ul style="list-style-type: none"> • Governmental funds report capital purchases 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: 	
Purchase of fixed assets	46,660
Depreciation	(125,698)
<ul style="list-style-type: none"> • 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
<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. 	
	4,828
<ul style="list-style-type: none"> • 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>26,670</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>(228,067)</u>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues and Other Sources:				
School district assessment	\$ 10,977,248	\$ 8,681,554	\$ 8,681,554	\$ -
Intergovernmental	434,014	2,729,708	2,766,456	36,748
Investment income	5,000	5,000	6,317	1,317
Miscellaneous	900	900	24,233	23,333
Other financing sources	-	142,000	142,000	-
Use of fund balance	337,175	337,175	337,175	-
Total Revenues and Other Sources	11,754,337	11,896,337	11,957,735	61,398
Expenditures and Other Uses:				
Regular programs	6,285,789	6,285,789	6,072,042	213,747
Special programs	2,514,732	2,656,732	2,691,136	(34,404)
Vocational programs	3	3	-	3
Other instructional programs	59,766	59,766	49,634	10,132
Student services	431,186	431,186	494,399	(63,213)
Instructional staff	218,184	218,184	194,600	23,584
General administration	337,522	337,522	398,308	(60,786)
School administration	290,233	290,233	330,234	(40,001)
Business	55,456	55,456	53,780	1,676
Operations and maintenance	493,947	493,947	364,741	129,206
Student transportation	600,736	600,736	831,114	(230,378)
Facilities acquisition and construction	-	-	26,300	(26,300)
Debt service	389,941	389,941	389,941	-
Other financing uses	76,842	76,842	48,063	28,779
Total Expenditures and Other Uses	11,754,337	11,896,337	11,944,292	(47,955)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 13,443	\$ 13,443

See notes to the financial statements.

NORTHWOOD SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2010

	Student Activity <u>Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ <u>46,738</u>
Total Assets	\$ <u><u>46,738</u></u>
<u>LIABILITIES</u>	
Due to student groups	\$ <u>46,738</u>
Total Liabilities	\$ <u><u>46,738</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 2010, 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 *Reserve Fund* accounts for the District's capital facilities and special education trust resources.

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 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 are 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	10 - 50
Machinery, equipment, and furnishings	3 - 15

H. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick 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.

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)	\$ 11,550,772	\$ 11,968,441
Other financing sources/uses (GAAP basis)	<u>142,000</u>	<u>48,063</u>
Subtotal (GAAP Basis)	11,692,772	12,016,504
Reverse GASB 24 NHRS	(72,212)	(72,212)
Recognize use of fund balance as funding source	<u>337,175</u>	<u>-</u>
Budgetary basis	<u>\$ 11,957,735</u>	<u>\$ 11,944,292</u>

D. Excess of Expenditures Over Appropriations

General fund expenditures exceeded appropriations during the current fiscal year by \$ 47,955.

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 197:23-a II limits the amount of collected funds as follows "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus". The District does not have a deposit policy for custodial credit risk.

As of June 30, 2010, none of the District's bank balance of \$ 294,751 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Intergovernmental Receivables and Payables

Intergovernmental receivables and payables consist of the following:

	<u>Receivables</u>	<u>Payables</u>
SAU44	\$ 19,624	\$ -
Nottingham	-	(27,587)
Other governmental entities	<u>264,940</u>	<u>-</u>
Total	<u>\$ 284,564</u>	<u>\$ (27,587)</u>

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, 2010 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 150,002	\$ -
Reserve Fund	-	142,000
Food Service Fund	<u>-</u>	<u>8,002</u>
Total	<u>\$ 150,002</u>	<u>\$ 150,002</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2010 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	\$ 26	\$ -	\$ 5,493
Machinery, equipment, and furnishings	103	20	-	123
Total capital assets, being depreciated	5,570	46	-	5,616
Less accumulated depreciation for:				
Buildings and improvements	(1,149)	(114)	-	(1,263)
Machinery, equipment, and furnishings	(83)	(11)	-	(94)
Total accumulated depreciation	(1,232)	(125)	-	(1,357)
Total capital assets, being depreciated, net	4,338	(79)	-	4,259
Capital assets, not being depreciated:				
Land	70	-	-	70
Total capital assets, not being depreciated	70	-	-	70
Governmental activities capital assets, net	<u>\$ 4,408</u>	<u>\$ (79)</u>	<u>\$ -</u>	<u>\$ 4,329</u>

Depreciation expense was charged to the District totaling \$ 125,698.

7. Accounts Payable

Accounts payable represent 2010 expenditures paid in the next fiscal year.

8. Long-Term Debt

A. General Obligation Bonds

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) % <u>Rate(s) %</u>	Amount Outstanding as of <u>6/30/10</u>
General obligation bonds	08/15/16	variable	\$ <u>2,030,000</u>

B. Future Debt Service

The annual payments to retire all general obligation debt outstanding as of June 30, 2010 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 290,000	\$ 87,071	\$ 377,071
2012	290,000	74,023	364,023
2013	290,000	60,973	350,973
2014	290,000	47,778	337,778
2015	290,000	34,402	324,402
2016-2017	<u>580,000</u>	<u>27,768</u>	<u>607,768</u>
Total	\$ <u>2,030,000</u>	\$ <u>332,015</u>	\$ <u>2,362,015</u>

The general fund has been designated as the source to repay the governmental-type long-term debt outstanding as of June 30, 2010.

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2010, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/09</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/10</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/10</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 2,320	\$ -	\$ (290)	\$ 2,030	\$ (290)	\$ 1,740
Compensated absences	<u>138</u>	<u>-</u>	<u>(27)</u>	<u>111</u>	<u>-</u>	<u>111</u>
Totals	\$ <u>2,458</u>	\$ <u>-</u>	\$ <u>(317)</u>	\$ <u>2,141</u>	\$ <u>(290)</u>	\$ <u>1,851</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. 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 govern-

ment. 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.

11. 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 7.49% for teachers and 9.16% for all other covered employees. The District's contributions to the System for the years ended June 30, 2010, 2009, and 2008 were \$ 198,897, \$ 163,030, and \$ 145,354, 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, 2010, was \$ 2,581,494. Contribution requirements for the year ended June 30, 2010, were as follows:

State	\$ 72,212
District	198,897
Employees' contributions	<u>129,074</u>
Total	\$ <u>400,183</u>

12. 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.

13. Beginning Net Assets Restatement

The beginning (July 1, 2009) net assets of the District have been restated as follows:

As previously reported	\$ 2,652,988
Less accrued sick time not recorded	<u>(102,347)</u>
As restated	\$ <u>2,550,641</u>

NORTHWOOD SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2011

	<u>General</u>	<u>Food Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 16,575	\$ 50	\$ 16,625
Accounts receivable	198	-	198
Intergovernmental receivables	146,801	10,043	156,844
Inventory	-	4,085	4,085
Due from other funds	<u>8,373</u>	<u>-</u>	<u>8,373</u>
TOTAL ASSETS	<u>\$ 171,947</u>	<u>\$ 14,178</u>	<u>\$ 186,125</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 103,429	\$ 378	\$ 103,807
Intergovernmental payables	50,541	-	50,541
Accrued payroll and benefits	96,917	5,427	102,344
Due to other funds	<u>-</u>	<u>8,373</u>	<u>8,373</u>
TOTAL LIABILITIES	250,887	14,178	265,065
Fund Balances:			
Committed	43,177	-	43,177
Unassigned	<u>(122,117)</u>	<u>-</u>	<u>(122,117)</u>
TOTAL FUND BALANCES	<u>(78,940)</u>	<u>-</u>	<u>(78,940)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 171,947</u>	<u>\$ 14,178</u>	<u>\$ 186,125</u>

REPORT OF THE SCHOOL DISTRICT TREASURER
Northwood School District
July 1, 2010– June 30, 2011

Source of Revenue:

Town of Northwood:

District Appropriation	\$8,182,011.00	
District Appropriation – State	<u>1,090,649.00</u>	\$9,272,660.00

State of New Hampshire:

Adequacy Grant	\$2,373,409.00	
Building Aid – Addition	91,208.84	
Catastrophic Aid	251,536.71	
Child Nutrition	40,766.43	
Medicaid Reimbursement	<u>165,230.42</u>	\$2,922,151.40

Other Sources:

Food Service Sales	\$ 64,697.12	
Earnings on Investments	954.09	
Rental of Facilities	1,305.87	
Special Education Tuition	26,169.56	
SAU#44–Preschool.Tuition	15,440.00	
Nottingham Transportation Fees	1,500.00	
Unanticipated –Misc.	<u>6,362.09</u>	\$ 116,428.73

Transfer from Capital Reserve Account:

Special Education Capital Reserve	\$ <u>142,000.00</u>	<u>\$ 142,000.00</u>
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Total General Fund & Lunch Fund Receipts \$12,453,240.13

Total Receipts All Funds \$12,453,240.13

Uncollected Insufficient Fund Checks Returned to District:

Owed to Northwood School District as of 6/30/11 \$1,427.15



Respectfully submitted,
Betsy Ann Colburn
 School District Treasurer

**NORTHWOOD SCHOOL DISTRICT
2010/2011 EMPLOYEE WAGE REPORT
JULY 1, 2010 - JUNE 30, 2011**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
ALBERT, JOANN M.	TEACHER	\$53,143.00
ANDREWS, CHRISTOPHER A.	SCHOOL BOARD MEMBER	\$583.34
ANTHONY, CHERI A.	PARAPROFESSIONAL	\$20,137.38
ASH, HELEN S.	SCHOOL BOARD MEMBER	\$2,000.04
BATARAN, YVONNE M.	PARAPROFESSIONAL	\$16,085.22
BEARD, JEFFRY W.	TEACHER	\$39,902.00
BECHTOLD, FRANCES I.	TEACHER	\$47,189.00
BECHTOLD, GREGORY R.	SUBSTITUTE	\$420.00
BENHAM, BETH H.	NURSE	\$45,743.00
BURKE, JOHN	CUSTODIAN	\$12,804.53
CALABRESE, LINDA L.	SUBSTITUTE	\$35.00
CANFIELD, ANTOINETTE M.	PARAPROFESSIONAL/SUBSTITUTE	\$10,316.28
CANNELLA, VIOLA J.	KITCHEN STAFF	\$6,372.30
CARLSON, NORMA J.	SUBSTITUTE	\$4,200.00
CARROLL, NANCY A.	TEACHER	\$52,821.00
CARRUTH, GERALYN M.	PARAPROFESSIONAL	\$18,276.56
CHEVARIE, CHRISTINE M.	SECRETARY	\$3,284.33
CLEASBY, DENISE B.	KITCHEN STAFF	\$12,337.22
COLBURN, BETSY A.	TREASURER	\$1,500.00
CONRAD, LISA A.	SUBSTITUTE	\$7,420.00
CONRAD, RANDALL R.	SCHOOL BOARD MEMBER	\$1,000.01
COOMBS, JAIMEE L.	TEACHER	\$31,332.00
CORREA, MARIE L.	SUBSTITUTE	\$1,715.00
COTA, CAMERON M.	PARAPROFESSIONAL/SUBSTITUTE	\$12,065.17
CRONIN, LEIGH C.	TEACHER	\$52,458.00
CUNNINGHAM, VONDA K.	TEACHER	\$54,393.00
DALLEMOLLE, RITA A.	TEACHER	\$55,616.00
DAVIS, LENORE D.	CUSTODIAN	\$29,787.60
DEARBORN, STACEY J.	FOOD SERVICE DIRECTOR	\$29,707.00
DESMARAIS, SUZAN E.	TEACHER	\$56,643.00
DOIRON, JULIE T.	CROSSING GUARD / SUBSTITUTE	\$7,670.00
DOW, LAUREN A.	TEACHER	\$39,902.00
DUFFY, ERYN	PARAPROFESSIONAL	\$13,751.03
DUFFY, JENNIFER G.	GUIDANCE COUNSELOR	\$41,727.00
EATON, BETH K.	KITCHEN STAFF	\$20,035.96
FERLAND, LORRAINE E.	SCHOOL BOARD SECRETARY	\$500.00
FILLIPON, JOHNATHAN M.	TEACHER	\$42,158.00
FOLAN, JOANNE M.	TEACHER	\$62,108.00
FOURNIER, NANCY A.	TEACHER	\$35,989.00
FOWLER, DEBORAH L.	SUBSTITUTE	\$3,605.00
FREDETTE, MARGARET A.	TEACHER	\$54,039.00
GAGNE, MARY K.	PARAPROFESSIONAL/SUBSTITUTE	\$15,347.56
GAYER, LINDA G.	TEACHER	\$57,820.00

**NORTHWOOD SCHOOL DISTRICT
2010/2011 EMPLOYEE WAGE REPORT
JULY 1, 2010 - JUNE 30, 2011**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
GENDRON, RICHARD A.	SUBSTITUTE	\$140.00
GIBSON, ELLEN M.	TEACHER	\$37,212.00
GOKEY, SUSAN J.	TEACHER	\$45,743.00
GOODMAN, LOU C.	TEACHER	\$59,770.00
GRAND, COURTNEYANN	CUSTODIAN	\$2,985.68
GRAND, WILLIAM R.	CUSTODIAN	\$2,579.20
GROSKOPF, TRACEY M.	TEACHER	\$58,870.00
GUCKERT, TAMMY P.	MEDICAL NURSING ASSISTANT	\$17,676.56
GULICK, COLLEEN J.	SECRETARY	\$34,183.80
HAMPL, PENNY L.	PARAPROFESSIONAL	\$16,585.22
HARTFORD JR, RICHARD L.	PRINCIPAL	\$81,370.00
HELTON, JOYCE A.	PARAPROFESSIONAL	\$16,085.22
HERMENAUE, SUSAN R.	PARAPROFESSIONAL	\$7,998.04
HORNE, KAREN J.	TEACHER	\$54,543.00
IRELAND, STEPHANIE S.	SUBSTITUTE	\$2,765.00
JANDEBEUR, SHAIN M.	CUSTODIAN	\$12,182.87
JANDEBEUR, WENDY A.	PARAPROFESSIONAL	\$18,776.56
JURANTY, JODI E.	SUBSTITUTE	\$2,835.00
KAHN, LINDA J.	PARAPROFESSIONAL	\$15,012.30
KANE, ANITA L.	PARAPROFESSIONAL	\$18,275.97
KELLEY, EMILY L.	PARAPROFESSIONAL	\$15,011.90
KING, LOUISE K.	TEACHER	\$51,471.00
KONRAD, DOROTHY	TEACHER	\$55,143.00
KRAMAS, LINDA J.	TEACHER	\$54,993.00
LABELLA, LISA A.	ASSISTANT PRINCIPAL	\$64,890.00
LAFLAMME, DIANE E.	SUBSTITUTE	\$3,220.00
LAMONTAGNE, TAMARA A.	PARAPROFESSIONAL	\$14,512.30
LANGLOIS, DEBORAH A.	PARAPROFESSIONAL/SUBSTITUTE	\$17,040.60
LEBLANC, YVETTE M.	PARAPROFESSIONAL	\$16,715.10
LENHARTH, JENNFIER B.	TEACHER	\$49,849.00
LEONCYK, CHRISTINE M.	PARAPROFESSIONAL	\$17,645.54
LESSARD, JOYCE C.	SUBSTITUTE	\$9,387.82
LEVITOW, LUCY B.	SUBSTITUTE	\$1,855.00
LUCEY, SIERRAN G.	SUBSTITUTE	\$637.00
LUCEY, VIRGINIA G.	TEACHER	\$56,793.00
MACDONALD, LYNDA M.	GUIDANCE COUNSELOR	\$34,772.00
MAGNUSSON, LISA L.	TEACHER	\$52,671.00
MARSHALL, KATHI A.	TEACHER	\$47,390.00
MASON, MICHAEL E.	CUSTODIAN	\$12,087.84
MCALLISTER, ERIN M.	PARAPROFESSIONAL	\$17,046.04
MCCONNELL, HOPE A.	PARAPROFESSIONAL	\$16,705.74
MCMASTER, ELIZABETH J.	SUBSTITUTE	\$400.00
MEEKER, FRANK R.	SUBSTITUTE	\$7,910.00

**NORTHWOOD SCHOOL DISTRICT
2010/2011 EMPLOYEE WAGE REPORT
JULY 1, 2010 - JUNE 30, 2011**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
MEYER, LINDA A.	SUBSTITUTE	\$5,460.00
MONTGOMERY, SARMANTHA	SUBSTITUTE	\$245.00
MOORE, DAVID J.	CUSTODIAN	\$32,802.48
MOORE, MELISSA F.	LIBRARIAN	\$51,566.00
OVERMYER, MARK L.	SCHOOL BOARD MEMBER	\$1,833.37
OXFORD, SALLY A.	TEACHER	\$44,755.00
OXNARD, EMILY C.	TEACHER	\$47,390.00
PAINE JR, ROBERT P.	TEACHER	\$50,359.00
PATTERSON, NICOLE R.	TEACHER	\$39,355.00
PENNEY, RICHARD D.	TEACHER	\$59,708.00
PHILBRICK, ANN E.	PARAPROFESSIONAL	\$16,715.74
PHILBRICK, KEVIN J.	CUSTODIAN	\$197.40
PHINNEY, TASKA J.	SUBSTITUTE	\$35.00
PINGREE, COLLEEN B.	SCHOOL BOARD MEMBER	\$1,770.81
PITMAN, CARLA J.	TEACHER	\$60,608.00
POPOVICH, CARROLLE A.	SCHOOL BOARD SECRETARY	\$3,005.00
REEVES, NANCY D.	TEACHER	\$47,691.00
ROBERT, STEPHEN M.	TECHNOLOGY DIRECTOR	\$63,378.17
ROBERTSON, ALLAN R.	TEACHER	\$61,808.00
ROBERTSON, KATIE E.	SUBSTITUTE	\$2,480.00
ROBERTSON, MEGAN R.	PARAPROFESSIONAL	\$15,012.52
ROSE, WENDY F.	SECRETARY	\$22,256.18
ROYER, LINDA C.	PARAPROFESSIONAL	\$21,958.58
RUSH, LISA A.	SUBSTITUTE	\$5,565.00
RUSH, REBECCALYNN	TEACHER	\$55,016.00
RUTH, DAVID F.	SCHOOL BOARD MEMBER	\$2,145.85
SARNO, ELIZABETH A.	TEACHER	\$59,858.00
SARNO, LESLIE A.	PARAPROFESSIONAL	\$4,634.24
SAYERS, THOMAS A.	FACILITIES DIRECTOR	\$48,610.20
SMITH, ELLEN G.	SUBSTITUTE	\$100.00
SNIDER, JESSICA A.	TEACHER	\$33,563.00
SOMERS, CAROL L.	PARAPROFESSIONAL	\$6,197.62
STALZER, KRISTA A.	SUBSTITUTE	\$245.00
STRONG, JOSEPHINE I.	PARAPROFESSIONAL	\$11,739.64
SWEENEY, LAURIE B.	PARAPROFESSIONAL	\$17,046.04
TAPPAN, WILLIAM D.	SCHOOL BOARD MEMBER	\$166.67
TASSE II, CHARLES E.	CUSTODIAN	\$2,606.81
THIBEAULT, REID C.	SUBSTITUTE	\$140.00
TORDOFF, CAROL E.	SUBSTITUTE	\$8,680.00
TRAINOR, LUCILLE B.	SUBSTITUTE	\$9,450.00
TRUE, SCOTT B.	TEACHER	\$39,902.00
VALLANCE, MARY C.	SUBSTITUTE	\$5,215.00
WENDELL, DENISE B.	PARAPROFESSIONAL	\$18,936.84

**NORTHWOOD SCHOOL DISTRICT
2010/2011 EMPLOYEE WAGE REPORT
JULY 1, 2010 - JUNE 30, 2011**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
WHITMORE, MARJORIE V.	FINANCE ADMINISTRATOR	\$43,260.00
WIMSATT, CATHLEEN J.	PARAPROFESSIONAL	\$15,011.90
WITHAM, KENNETH D.	SCHOOL BOARD MEMBER	\$583.34
ZARNOWSKI, DENISE B.	SECRETARY	\$27,320.26
ZARNOWSKI, JENA N.	PARAPROFESSIONAL	\$14,511.90

District Share of SAU#44 & SAU Salaries

School Administrative Unit #44
2011-2012 Salaries

Superintendent of Schools \$106,943.00
 Business Administrator \$75,000.00
 Special Education Director \$86,600.00
 Assistant Special Education Director \$61,200.00
 Grant Writer (Part -Time) \$22,440.00

District Share of the SAU #44 Budget

DISTRICT	2009 EQUALIZED VALUATION	VALUATION PERCENT	2009-2010 ADM IN ATTENDANCE	PUPILS PERCENT	COMBINED PERCENT	2012-2013 DISTRICT SHARE
Northwood	509,930,284	33%	424.60	32%	65%	\$314,575.78
Nottingham	570,570,394	37%	484.26	36%	73%	\$353,292.80
Strafford	<u>472,648,735</u>	<u>30%</u>	<u>431.58</u>	<u>32%</u>	<u>62%</u>	<u>\$300,056.90</u>
TOTAL	1,553,149,413	100%	1340.44	100%	200%	\$967,925.48

NORTHWOOD (NH) SCHOOL DISTRICT**Special Education Analysis**

	2009-2010	2010-2011
<u>EXPENSES</u>		
Instruction	\$ 953,025	\$ 884,349
Related Services	\$ 344,173	\$ 421,733
Transportation	\$ 438,490	\$ 292,144
Tuition (HS, Pre-School & Placements)	\$ 1,738,111	\$ 2,065,921
Total Expenditures	\$ 3,473,799	\$ 3,664,147
 <u>REVENUE</u>		
Catastrophic Aid	\$ 192,794	\$ 251,537
Adequacy (Allocation)*	\$ 673,140	\$ 698,586
IDEA Entitlement-Part B	\$ 203,668	\$ 156,405
IDEA Entitlement-Pre School	\$ 4,902	\$ 4,845
Medicaid	\$ 190,154	\$ 165,230
Total Revenues	\$ 1,264,658	\$ 1,276,603
Net District Cost	\$ 2,209,141	\$ 2,387,544

*Adequacy allocation based on total expenditures for special education divided by total budget and multiplied by the adequacy grant

School Board Report

This past year has been one of great change for our school district. In March, the town voted to level-fund our school budget, reducing our proposed budget by \$577,585.00. As a result, the school board and school administration were faced with some tough decisions. The largest cuts came in the form of staff reductions. A total of 10 positions were eliminated – 6 teachers and 4 paraprofessionals. Other budget cuts included sixth grade science camp, grades 6-8 language arts curriculum, grade 6 math curriculum, science texts and supplies, and computer software for technology.

At the time of this writing, we are approaching the end of October 2011 and already the board has voted to put a freeze on the current budget. We will be monitoring the budget very closely and limiting expenditures as much as possible. A higher than anticipated freshmen enrollment at Coe-Brown Northwood Academy plus some unanticipated special education costs were the 2 main reasons for the budget freeze.

Our special education budget continues to be an area of great concern both to the school board and to our community. One of the biggest areas of concern was the increasing number of students who needed to be placed out of our school district in order to meet their special education needs. Early this year, we charged our SAU 44 Special Education Director Anne Kebler, with exploring some alternative options that would allow us to keep some of our children who need special services in our own school rather than sending them elsewhere. As a result of Ms. Kebler's efforts, the Northwood School District has entered into a partnership with New England Center for Children, a research based school for students with developmental disabilities. We are in the first year of developing a program for our students who are diagnosed with developmental disabilities such as Autism, Asperger's and other disabilities on the spectrum. The partner program is based on the principles of applied behavioral analysis which is a data driven approach proven to be effective with this population. Training for the staff of the partner program is provided by the New England Center for Children's Master level Board Certified Behavior Analyst. In addition, the lead teacher in the program is a Master level Special Education teacher. We are excited at what the data driven approach is already showing us in terms of allowing these children to be successful in their regular education classroom setting. It is our long term goal to prevent having to send our children to schools other than their home school setting, as well as to provide the strategies and skills the center utilizes to all staff at Northwood Elementary School.

Student achievement continues to be our #1 priority. Our focus this year is the middle school as we discuss ways to improve the transition process to Coe-Brown Northwood Academy. Our goal is to make sure that our middle school students will be adequately prepared for high school. To that end, we are in the process of developing a strategic plan for grades 6-8. The goals and objectives for this plan are currently being developed and we hope to begin implementation in the 2012-2013 school year.

Lastly, the school board would like to sincerely thank our dedicated administration and staff for continuing to strive to provide our children with the highest quality education. We would also like to thank those parents and community members of Northwood who support education and our efforts to keep Northwood School moving in the right direction through innovative thinking and problem-solving. We are very encouraged by the progress we are seeing and look forward to reporting on our continued successes.

Respectfully submitted,

David Ruth, Chair

Helen Ash, Vice-Chair

Chris Andrews

Tim Jandebour

Kenneth Witham

School Nurse Report

I am so pleased to be back at Northwood School for the new school year. I was extremely impressed my first year here with the strong sense of community, serious dedication of the staff and parents, and positive attitude of the students.

In a K-8 school, the nurses never know what issue will come through the door next. We are constantly shifting our approach to match the age, gender and developmental level of the student. It keeps us on our toes! In any given day, we're asked to assess and treat minor injuries sustained both here and at home, check for head lice, counsel children about nutrition, 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.

In between visits, it is time to get caught up on paperwork. We manage to input new student records (53 this year!) and review current ones for the necessary immunizations, alert parents when their children are behind in their requirements, and help them make a plan to get caught up in a timely way. 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 will once again run a one week health screening clinic mid-November with the help of parent volunteers. Children in kindergarten and grades 1, 3, 5 and 7 will be screened for vision, hearing, height and weight. It is a juggling act to schedule, and for the second year in a row, she has done a great job coordinating it.

Northwood School hosted a Lyme Disease Awareness community event to educate the public about the prevalence and dangers of tick-borne illness. The surrounding communities of Nottingham and Strafford were also invited. Some staff members are planning a first ever winter outdoor clothing swap for November 10, our parent-teacher conference day. We hope to be able to provide lots of warm cozies for our students and their families this year. Once again, a flu shot clinic is scheduled for November 7 for our staff to help keep them healthy through the year.

Respectfully submitted,
Beth Benham, RN, Northwood School Nurse

Northwood School Principal Report

To the Community of Northwood, N.H.,

As I enter my third and probably most difficult year at the Northwood School this fall, I am faced with the challenge of moving our school forward during a truly difficult economic time. The Northwood School was not immune to the difficulty being felt across the country last March as the voters overwhelmingly cut our district budget by \$577,000 from the school board's recommended budget. The results are glaring this year with increased class sizes and limited resources, but the pride I feel in our staff each and every day as they work diligently to meet the needs of ALL of our students is immense. We will continue to work hard with the goal always being overall school improvement.

As I am writing this, we have just begun our fall NECAP testing window, in which grades 3-8 are being assessed in both math and reading; and grades 5 and 8 will also be assessed in writing. Our school was designated a Year 2 DINI (District In Need of Improvement) for Reading and Year 1 DINI for Math in the spring of 2011. Our School Improvement Team (S.I.T.) spent many afternoons in May and June, as well as 3 days during the summer, writing our school's Improvement Plan. With renewed efforts on focusing our students' effort and achievement on the NECAPs this year, other practices were put into place as well:

- summer math and reading packets went home to all students
- new Title I interventions for reading and math (Leveled Literacy Intervention and FocusMath) were adopted
- specific professional development in math and RTI (Response To Intervention) have been the focus for this school year
- use of NECAP released items on the State Department of Education website by teachers to begin the year
- NECAP Pep Rally and incentive program to instill a greater desire to perform well in our students.

Although my personal belief is that this is only a snapshot of how our school truly performs and it has some flaws that unfairly penalize schools, it is our state's yardstick for learning and improvement in our school and we will continue to try our best to improve our scores each and every year.

Our food service program has been placed on a Corrective Action Plan by the State Department of Education due to a shortfall over the past couple of years. Northwood School's Food Service Manager Stacey Dearborn has worked hard this year to bring our program into compliance with the goals of the action plan, ultimately making our program self-sustaining, meaning that we will break even between revenue and expenses. Please encourage your child to try one of our delicious lunches or breakfasts. Also, if you are a family having economic difficulties, please do not hesitate to contact Mrs. Dearborn directly to determine whether or not your family may qualify for free or reduced meals.

Northwood School Principal Report

Finally, if you are a parent of a child at the Northwood School, we are seeking your help. Please call your child's teacher and ask them how you can help your child at home with their learning. Whether your child excels in school or struggles; is interested in math, reading, or physical education; we can use your help. Each child needs parental assistance to enrich and/or support the education being provided at school. Teachers know what support will most benefit your child, so do not hesitate to ask.

Thank you for allowing me to be the principal at a truly special school. I see the potential that we have and I am hopeful to be here for many years to see it come to fruition.

Respectfully submitted,
Richard Hartford, Northwood School Principal



Northwood School Principal Rich Hartford addresses students at the start of the winter music concert in December. Parents and family members filled the bleachers and enjoyed a variety of musical compositions. Students from all grades participated in the program which included group and individual singing, band music and bell ringers, under the direction of music teacher Ms. Susan Gokey.



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

SUPERINTENDENT'S REPORT 2010-2011

The 2010-2011 school year was both challenging and rewarding. Last March the district was presented with an approved level funded budget. This presented the district with the challenge of reducing the proposed budget by more than \$577,000. The impact of such a drastic reduction had a ripple effect throughout the school community. A reduction-in-force process was implemented that resulted in the elimination of ten teaching and paraprofessional positions. Numerous programs also felt the burden of reduced funding. Serious budget limitations were placed on the mathematics, language arts, and science curricula. Technology acquisition as well elimination of the sixth grade science camp also fell victim to a compressed budget.

At the same time, Northwood continued to offer a high quality curricular and co-curricular program of study for all students. Students participated in activities such as Rachel's Challenge to heighten their awareness of the dangers of bullying. Students were challenged to create a positive change in the climate of their school and how they treat others. They also took part in Jammies for Japan in response to the tsunami that ravaged Japan and Share Because We Care, which benefited the Northwood Food Pantry. The district believes that students learn a great deal by being active and contributing to the community.

Students also had the opportunity to participate in athletics and the drama production of A Year With Frog. Numerous after school clubs were provided the students such as Lego, scrapbooking and homework. Every effort was made to provide a warm, caring and challenging learning environment.

All of the above would not have been possible without the continued support of parents, families and the entire Northwood community. Together, we can offer our students the highest quality education available.

Respectfully submitted,
Michael Ludwell, PhD.
Superintendent of Schools



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2010-2011 SCHOOL YEAR



The board of trustees of Coe-Brown Northwood Academy is pleased to provide this Annual Report for the 2010-2011 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 2010-2011 school year enrollment breakdown for Northwood students is:

	Aug. 2010	May 2011
Seniors	67	62
Juniors	69	64
Sophomores	66	63
Freshmen	82	77
Total	284	266

The following represents 2010-2011 enrollment changes by class:

	Dismissed	Moved	Additions	Other Reasons
Seniors	0	3	0	2
Juniors	1	2	0	2
Sophomores	1	1	0	1
Freshmen	2	3	2	2

For those students who were dismissed four 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 2010	Class of 2011	Entire class of 2011
4-year post secondary	28	28	90
2-year post secondary	19	16	42
Other programs	1	2	2
Military	4	5	10
Work force	6	8	16
Delayed graduation	1	3	2



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2010-2011 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 administrative and support staff.

Course offerings are evaluated annually by the Education Committee, which has voting representatives from Northwood and Strafford, 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. In the last two years the Academy has developed curriculum for common core subjects, shown success on AP exams and provided opportunities for learning outside the classroom, as examples. 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.

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. The active participation and input from the Northwood School Board representative is critical in the areas of student discipline, hiring of faculty and coordinating educational policies and programs. This joint participation 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.

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.

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,



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2010-2011 SCHOOL YEAR



time management and good sportsmanship. The Academy has received a Sportsman Award from the NHIAA for five consecutive years.

PHYSICAL PLANT

The board of trustees has reviewed the recommendations of Civil Consultants of Berwick, Maine and has begun implementing a multi-year Master Plan to enhance the Academy's education services. This includes a review of current classrooms, pedestrian and vehicular circulation patterns, new facility needs and possible locations for these facilities. The ability to construct new facilities is based on available 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.

This past year a new access road off Bow Lake Road has been opened that has significantly reduced traffic congestion on US 4. As part of this project, a new softball and soccer field is being constructed and should be opened in the autumn of 2012. These projects were completed with the use of Academy endowment funds.

THE BOARD OF TRUSTEES

The board of trustees and its committees continue 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 exceptional staff that who are not only highly qualified, but are dedicated to the educational process. The input from the Northwood and Strafford representatives plays 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 has been accomplished without utilizing tax dollars.



ANNUAL REPORT FOR THE TOWN OF NORTHWOOD 2010-2011 SCHOOL YEAR



ADMINISTRATIVE CHANGES

The board of trustees recognized the need to address ever increasing administrative and fiscal requirements of the Academy. A new assistant headmaster position was created and filled at the end of the 2010-2011 school year by Caryn Lasky. This position will provide the headmaster and the board additional staffing in the critical areas of finance and administration.

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 and opportunities for its student body to best prepare them for the future challenges 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

Northwood School Graduates 2011

Anatone, Olivia	Landry, Cameron
Atkinson, Andrea	LeBlanc, Ahsley
Barnes, Alexa	Leduke, Megan
Bergeron, James	Leith, Austin
Berry, III, Ronald	Leoncyk, Mark
Bousquet, Kyle	Lounsbury, Nicholas
Carson, Travis	MacEachern, Elizabeth
Clark, Dylan	Marshall, Shane
Conrad, Joshua	Moulton, Karissa
Dean-Apted, Michaela	Nelson, Jelasa
Decker, Claire	O'Dwyer, Gaelyn
Doiron, Tyler	Ohrenberger, Jessica
Evans, Timothy	Oles, Corey
Farrar, Catherine	Perron, Ashley
Fenerty, Jeremy	Poitras, Patricia
Fletcher, Robert	Reynolds, Dalton
Freeman, Tyler	Russo, Anthony
Getman, Audrey	Ruth, Haley
Gibson, Molly	Schleich, Alec
Grover, Jakob	Smith, Devin
Halka, Nicholas	Southwick, Kassandra
Herter, Hannah	St. Pierre, Ashley
Hutchinson, Sarah	Swindell, Veronica
Jackman, Jacob	Thomas, Joshua
Jandebeur, Allysa	Torosian, Nicole
Janvrin, Crystal	Ure, Alexis
Jarrell, Travis	Vaughn, Cody
Jeffrey, Francisca	Velazquez, Maximina
Jones, Anthony	Vrusho, Jessica
Knight, Meraya	

High School Graduates 2011

COE-BROWN NORTHWOOD ACADEMY GRADUATES:

Kasey Amazeen	Bradley Getman
Hannah Anthony	Patrick Graham
Aleisha Ashe	Haley Hannaford
Caitlin Belyea	Elizabeth Helton
Margaret Blake	Seong Im
Alexander Bobowski	John Jarvis
Sean Bready	Shiloh King
Tyler Buxton	Jennifer Legere
Maria Cabral	Krystian Lucey
Jennifer Cannella	Katelyn Mack
Joshua Caprarello	Emily Madison
Bridget Carpenter	Brandon Marshall
Breanne Carson	Haley Martin
Nikolas Champagne	Judyann Morrill
Jake Colby	Nelson O'Connor
Thomas Cooper	Hanson Smith
A. Michael Correa	Alexander Steenbergen
Cody Corson	Felicia Stewart
Zachary Cunningham	Mikael Stroberg
Katherine Decker	Jordan Tappan
Allison DeFlumeri	Alissa Toscano
Brittany Derocher	Taylor Trainor
Catherine DeVeau	Daniel VanPelt
Bryanna Dow	Jennifer Walkup
Maureen Evans	Allison Wilkins
Moira Geary	Nathan Young
Ryan Gerlt	

DOVER HIGH SCHOOL GRADUATES:

Alicia James
Michael Knowles
Dennis Pierdomenico
Kala Frye

COCHECO ARTS & TECHNOLOGY CHARTER ACADEMY GRADUATES:

Michael Mills

MARRIAGES FOR 2011

DATE	GROOM	BRIDE	LOCATION
01/01/11	Savinelli, Jarrad B	Knowlton, Emily S	Portsmouth
01/11/11	Cabral, Arthur J	Cabral, Kim M	Northwood
02/07/11	Carter, Nathaniel R	Brennon, Natalie M	Northwood
06/10/11	Downs, Francis C	Canney, Tracy E	Northwood
06/17/11	Tasker, Kyle J	Meeks, Kristina N	Lee
06/18/11	Desmond, Jason D	Beach, Jennifer L	Amherst
06/30/11	Jeffery, William E	Caunter, Christienne M	Concord
07/23/11	Franklin, Kipp G	Jackman, Justine A	Nottingham
08/06/11	Moore, Matthew K	Abramo, Maria E	Sandown
08/19/11	Senter Jr., Ricky A	McLean, Hailey G	Chichester
09/17/11	Drown, Richard E	Chandler, Leah	Manchester
09/24/11	Abbott, Tad A	Anthony, Jessica L	Northwood
09/30/11	Bemis, Ryan M	Bilodeau, Kami J	Epsom
10/15/11	Dusharm, Kevin L	Norton, Kelly A	Bristol
11/11/11	Lothian, Thomas A	Royston, Joyce A	Northwood
12/03/11	Jordan, Joshua M	Gonya, Bonnie L	Epsom

DEATHS FOR 2011

DATE	DECEDENT	FATHER	MOTHER	PLACE
01/28/11	Alukonis, Vito	Alukonis, Michael	Casper, Mary	Concord
02/07/11	Stewart, Alan	Stewart, Walter	Cook, Mary	Northwood
03/01/11	Becker, William	Becker, Edmund	Horning, Ruth	Concord
03/02/11	Reese, George	Reese, Charles	Soutiere, Lillian	Concord
03/07/11	Wright, Hiram	Wright, Frederick	Congdon, Catherine	Rochester
04/02/11	Hopkins, Franklin	Unknown	Hopkins, Dorothy	Manchester
04/13/11	Poster, Kay	Poster, Arthur	Nissenbaum, Evelyn	Dover
04/29/11	Rich, Kevin	Rich, Howard	Gervais, Tammy	Concord
05/04/11	Lidback, Ruby	Stevens, Millard	McCarty, Martha	Dover
05/07/11	Graves, Dorothy	McKay, John	Foster, Agata	Northwood
06/01/11	Caterino Sr., Eugene	Caterino, Anthonio	Auria, Antionette	Northwood
06/29/11	Daniels, Robert	Daniels, Raymond	Clum, Dorothy	Concord
07/05/11	Moses, Fred	Moses, Alan	Jokenin, Ingrid	Concord
07/15/11	Strachan, Mildred	Strachan, Charles	Quimby, Clara	Concord
08/08/11	Herron, Katherine	McGillicuddy, John	Duffy, Gloria	Dover
08/10/11	Mihachik, Warren	Mihachik, Alfred	Caverly, Ruth	Concord
09/03/11	Reid, Elsie	Brown, William	Hall, Laura	Northwood
09/13/11	Martin, David	Martin, David	Dube, Anne	Northwood
09/26/11	Jackson, Phillip	Jackson, John	Hill, Elta	Northwood
09/27/11	Button, Eleanor	Swanson, Arthur	Lake, Gertrude	Concord
10/14/11	Klaubert, Charlotte	Allen, Charles	Strong, Myrtle	Concord
10/20/11	Dorman, Shirley	Goad, Ralph	Lougee, Gladys	Concord
10/22/11	Bushnell, Dolores	McDuffee, Paul	Taber, Jessie	Northwood
10/23/11	Schroeder, John	Schroeder, Joseph	Grominger, Lydia	Portsmouth
11/08/11	Bird, Glenna	Jarvis, Carl	Magoon, Dora	Rochester
12/06/11	Beaulieu, Daniel	Beaulieu, Ralph	Hawthorne, Mabel	Salem
12/08/11	Demmons, Clive	Demmons, George	MacDonald, Louise	Dover

BIRTHS FOR 2011				
DATE OF BIRTH	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER	PLACE OF BIRTH
01/01/11	Lockard, Garrett Allen	Lockard, Michael	Lockard, Miranda	Concord
01/03/11	Brewer, Bailey Rose	Brewer, Matthew	Brewer, Mara	Portsmouth
01/09/11	Heppler, Emma Rose	Heppler, Brett	Heppler, Alissa	Concord
01/22/11	Carter, Mason Raymond	Carter, Nathaniel	Brennon, Natalie	Exeter
02/21/11	Rothbart, Evelin Rozalin	Rothbart, Daniel	Rothbart, Jessica	Dover
02/22/11	Morrill, Brooklyn Grace	Morrill, Earl	Morrill, Micki-Jo	Concord
03/02/11	Leduc, Austin Peter	Leduc, Peter	Leduc, Laura	Concord
03/14/11	Reera, Kaitlin Olivia	Reera, Eric	Parker, Stacy	Rochester
03/17/11	McGrail, Maeve Alice	McGrail, Philip	McGrail, Emily	Dover
03/21/11	Cleary, Carter Rhys	Cleary, Kevin	Morrill-Cleary, Katie	Concord
04/03/11	Kenney-O'Shea, Nevaeh Rylee	O'Shea, David	Kenney, Kimberlee	Concord
04/04/11	Tonkin, Madelyn Rose		Tonkin, Amber	Concord
04/13/11	Severance, Brayden Ryan	Severance, Scott	Severance, Kayla	Concord
04/27/11	Frye, Charles Edwin	Frye, Matthew	Frye, Jennifer	Concord
05/18/11	Campbell, Addison Grace	Campbell, Dennis	Chaney, Tara	Manchester
06/02/11	Cormier, Jack Heppner	Cormier, Michael	Heppner, Caterine	Dover
06/24/11	Coraccio-Prescott, Kieran Gabriel	Prescott, Shawn	Coraccio, Alannah	Rochester
06/29/11	Naleid, Norah Jane	Naleid, Curtis	Naleid, Sarah	Dover
08/10/11	Cox, Broden Larson	Cox, Timothy	Cox, Jennifer	Concord
08/15/11	Luebker, Abigail Amy-Mae	Luebker, Kevin	Blad, Michelle	Concord
08/25/11	Bassett, Sawyer Kimball	Bassett, Nikolas	Bassett, Taryn	Concord
10/11/11	Lambert, Grace Emberley	Lambert, Steven	Lambert, Jacqueline	Dover
10/11/11	Cunningham, Maxwell Keagen	Cunningham, Jonathan	Sourisak, Catrina	Dover
10/28/11	Thomas, Victoria Lynn		Thomas, Ashley	Concord
10/29/11	Freeman, Ryan Ronald	Freeman, Christopher	Freeman, Ma Cecilia	Exeter
11/02/11	Winslow, Mabel Ann Martin	Winslow, Brian	Martin, Ashley	Concord
11/23/11	Godfrey, Jake David	Godfrey, Ryan	Godrey, Candace	Concord
11/30/11	Brooks, Raegan Mackenzie	Brooks, Justin	Ferguson, Kristen	Dover
12/22/11	Lambert, Tyler Lucas	Lambert, Joshua	Vieira, Sabrina	Rochester

Contact Information for Representatives & Officials

U.S. Senators

Honorable Kelly Ayotte
1200 Elm St., Suite 2
Manchester, NH 03101-2503
(603)622-7979

Washington DC Office:

144 Russell Senate Office Building
Washington, DC 20510
(202)224-3324
www.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
www.shaheen.senate.gov

U.S. Representatives

1st District Congressman Frank Guinta 1223 Longworth House Office Building
33 Lowell St.
Washington, DC 20515
Manchester, NH 03101
(202)225-5456
(603)641-9356
www.guinta.house.gov

2nd District Congressman Charles Bass 2350 Rayburn House Office Building
114 North Main Street, Suite 200
Washington, DC 20515
Concord, NH 03301
(202) 225-5206
(603)226-0064
www.bass.house.gov

State Senator

John S. Barnes
PO Box 362
Raymond, NH 03077
895-9352
jack.barnes@leg.state.nh.us

State Representatives

James Sullivan
12 Wild Turkey Lane
Deerfield, NH 03037
463-9793895-9352
james.sullivan@leg.state.nh.us

State 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

Joe Duarte
10 Critchett Road
Candia, NH 03034
483-8454
joe.duarte@leg.state.nh.us

Kyle Tasker
PO Box 500
Northwood, NH 03261
724-4716
kjtasker@gmail.com

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
Strafford Regional Planning Commission	742-2523

Regional

Strafford Regional Planning Commission	742-2523
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2012 DATES TO REMEMBER

January 1	Town fiscal year opens
January 25	First day for candidates to declare for Town Election
February 3	Last day for candidates to declare for Town Election
February 4	First Session of Town Meeting (Deliberative Session)
February 9	First Session of School District Meeting (Deliberative Session)
March 1	Applications for abatement must be received by municipality by March 1 following the second notice of tax
March 13	Second session of annual meeting to elect officers, to vote on all questions required by law to be on official ballot, and to vote on all warrant articles from First Session of annual 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

VOLUNTEER APPLICATION

Time to consider volunteering in the community!

Name _____

Address _____

Phone _____

Date _____

E-mail _____



Ink Drawing by Jesse Carlson

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



Town of Northwood, New Hampshire

818 First New Hampshire Turnpike, Northwood NH 03261
(603)942-5586 Facsimile: (603)942-9107

2012 Town Holidays

2012 Transfer Station Holidays

New Years Day	Monday, January 2, 2012
Martin Luther King	Monday, January 16, 2012
Presidents Day	Monday, February 20, 2012
Memorial Day	Monday, May 28, 2012
Independence Day	Wednesday, July 4, 2012
Labor Day	Monday, September 03, 2012
Columbus Day	Monday, October 08, 2012
Veterans Day	Monday, November 12, 2012
Thanksgiving Day Day after	Thursday, November 22, 2012
Thanksgiving	Friday, November 23, 2012
Christmas	Tuesday, December 25, 2012

New Years Day	Sunday, January 1, 2012
Martin Luther King Town Deliberative Session	Monday, January 16, 2012
School Deliberative Session	Saturday, February 04, 2012
Presidents Day	Thursday, February 09, 2012
Easter	Monday, February 20, 2012
Memorial Day	Sunday, April 8, 2012
Independence day	Monday, May 28, 2012
Labor Day	Wednesday, July 4, 2012
Columbus Day	Monday, September 03, 2012
Veterans Day	Monday, October 08, 2012
	Monday, November 12, 2012

The transfer station will be open the regular hours on the Saturday and Sunday before and after a holiday unless otherwise listed above.

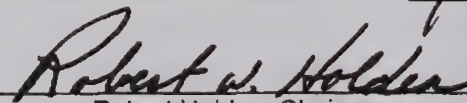
Holiday Policy for Town of Northwood Employees:

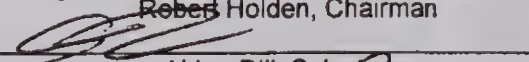
If the holiday falls on Saturday, the Town of Northwood will observe the holiday the Friday before. If the holiday falls on a Sunday, the Town of Northwood will observe it on the Monday following the holiday.

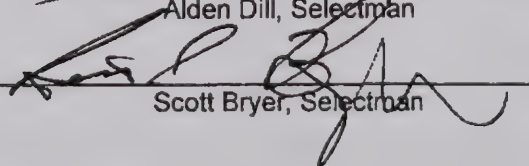
The Board of Selectmen has approved the closing of the Town offices for Saturday hours due to the following holidays falling either on Friday or Monday for the year 2012. These Saturday closings are NOT a paid holiday.

- 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 Deliberative Sessions

Approved by the Northwood Board of Selectmen on October 26, 2011


Robert Holden, Chairman


Alden Dill, Selectman


Scott Bryer, Selectman

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 – 7:00 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 Community Hall, 135 Main Street, on the corner of School and Main Streets

Technology Committee **Third Wednesday of each month-7:00 p.m.**
Meets at the Town Hall

Recycling Committee **First Monday of each month-7:00 p.m.**
Meets at the Town Hall

*****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*

**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	10:00 a.m. to 7:00 p.m.
Tuesday	10:00 a.m. to 7:00 p.m.
Wednesday	10:00 a.m. to 7:00 p.m.
Thursday	10:00 a.m. to 7:00 p.m.
Saturday	10:00 a.m. to 1:00 p.m.

Conservation Comm. /Planning Board /Zoning Board/ 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	8:00-10:00 a.m. & 4:00 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

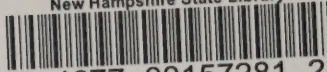
Sunday	10:00 a.m. to 4:00 p.m.
Monday	1:00 p.m. to 7:00 p.m.
Wednesday (September 1 – March 31) Winter Hours	8:00 a.m. to 3:00 p.m.
Wednesday (April 1 – August 31) Summer Hours	1:00 p.m. to 7:00 p.m.
Saturday (September 1 – March 31) Winter Hours	8:00 a.m. to 3:00 p.m.
Saturday (April 1 – August 31) 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



Ink Drawing by Madeline Adams

New Hampshire State Library



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