

ANNUAL REPORT
of the
TOWN OFFICERS
Northwood, NH

For the Fiscal Year Ending
DECEMBER 31, 2008

and of the
SCHOOL DISTRICT

For the Fiscal Year Ending
JUNE 30, 2008

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*The Northwood Board of Selectmen
on behalf of the citizens of Northwood proudly dedicates the 2008 Annual Report to:*

Northwood Emergency Personnel

FIRE-RESCUE ★ POLICE ★ EMERGENCY MANAGEMENT

Each year our community faces new challenges. It may be the need to upgrade buildings, repair roads, or find solutions to protect our natural resources. While we tend to the business of managing the details of providing municipal services, we do so knowing that there is a support system of dedicated men and women who stand ready to assist us when an emergency strikes. We have placed our trust in them.

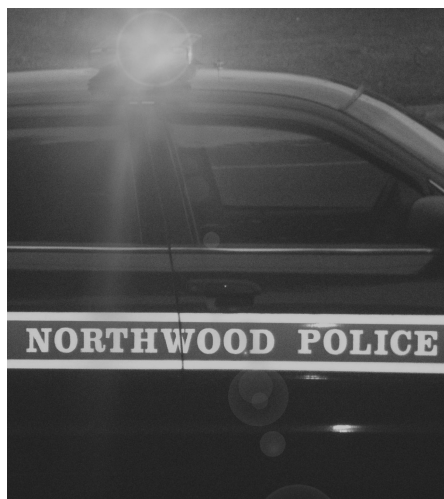
It is with gratitude that we extend our thanks and appreciation for their abilities, their readiness and their dedication to serve the citizens of Northwood. We count on them to be well trained and to be ready for every situation. As individuals, we have called upon them for every conceivable emergency: chimney fires, car accidents, family crisis, and broken bones. Collectively we have called on them as a community when disaster occurs.



2008 brought two such events which were of a nature unparalleled in the past. On July 24, the sky darkened and before the National Weather Service could issue a warning, a tornado touched down and swept across the Suncook Valley. Although the worst of the devastation was felt by our neighbors in nearby towns, the west end of town near Northwood Lake was hit hard by the funnel of swirling wind. Emergency personnel were called into action to address both the physical damage and human needs. Our emergency workers arrived on the scene immediately. They checked on people in cottages and homes, they directed and re-routed traffic, and they worked in conjunction with area towns at a command center set up on Rt. 107. Crews used chainsaws to cut paths to get to residents and examined people for injuries before moving them to safer areas. They worked beside members of the community who had also stopped what they were doing that day to offer their time, equipment and strength to make sure everyone was safely evacuated from the area.

When the sky had cleared, it was evident that the damage was far reaching and restoration would be a long process. For weeks after, cars lined the road in the causeway at the town line, with people stopping to observe the fury of the storm in disbelief. Extended warm temperatures and sunny days into late fall provided welcome relief for those cleaning up broken tree limbs and rebuilding structures damaged by the tornado before winter set in. At the end of 2008, repairs to the damaged structures were well underway and cleanup of yards was near completion. With the leaves gone and a fresh blanket of snow on the ground, a clear view of the tornado's path could be seen from the causeway.

Cold temperatures arrived in early December. After an unusually snowy winter in the first few months of the year and the snow removal budget depleted, all had hoped for a quiet entry into the new year. That was not to be. A quick moving storm on December 11, with all the wrong



weather patterns coming together, left a thick layer of ice on trees, buildings and electric wires. It was the wide scope of the geographical area it covered and the depth of the coating that was to bring havoc to so many. With almost half of the state and all of Northwood "off the grid" from power outages, and deep cold settling in, emergency personnel quickly assembled an emergency operations center and shelter at Northwood School. Residents were checked on, basements filling with water were pumped and property damage was viewed for safety of the occupants. The shelter was up and running on Friday morning and was kept open and manned until Tuesday evening when a large portion of homes and businesses had power restored. For those still waiting for power to be restored, they were

moved to the regional shelter in Deerfield. Many of our emergency personnel worked long hours and left their own families, still in darkness, to serve the needs within the community. As line crews and tree trimmers worked day after day to restore power, generators became life lines and lamp oil and batteries cleared off store shelves. Lights came on first in East Northwood, then along the major part of First New Hampshire Turnpike, before finally filling in above and below the state highway, sections at a time.

As 2008 comes to a close, we recognize the resilience of our townspeople who weathered these storms and the community spirit that prevailed. We extend our sincere thanks to the emergency personnel who provided their direction and support during these difficult times. Your commitment to stand ready to serve is appreciated.



Kenneth M. Curley
Chairman, Board of Selectmen

Alden Dill
Selectman

Scott R. Bryer
Selectman

Dedication photo credits. Coe-Brown Academy students: prior page: Charlie Crowley; upper left: Mariah Bisson; lower right: Charlie Crowley.

TOWN OFFICIALS AS OF DECEMBER 31, 2008

Elected Town Officials

Moderator

Robert B. Robertson Term Expires March 2011

Road Agent

James D. Wilson Term Expires March 2009

Town Clerk/Tax Collector

Judy Pease Term Expires March 2009

Town Treasurer

Joseph A. Knox Term Expires March 2011

Elected Boards and Committees

Board of Selectmen

Kenneth M. Curley, Chairman	Term Expires March 2009
Scott R. Bryer	Term Expires March 2011
Alden Dill	Term Expires March 2010

Budget Committee

Daniel McNally, Chairman	Term Expires March 2009
Robert Holden, Vice Chairman	Term Expires March 2010
Kevin Ash	Term Expires March 2011
Robert E. Bailey	Term Expires March 2009
Shelley Bobowski	Term Expires March 2009
Catherine McNally	Term Expires March 2010
Babette Morrill	Term Expires March 2010
Lucy Edwards	Term Expires March 2010
Nona Holmes	Term Expires March 2009
Herb Johnson	Term Expires March 2011
Kenneth Rick	Term Expires March 2011
Colleen Pingree	School Board Rep.
John Jacobsmeyer	Water Dist. Representative
Kenneth Curley	Selectmen Representative
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Cemetery Trustees

William Bushnell, Chairman	Term Expires March 2011
George E. Reese	Term Expires March 2009
Douglas Reckard	Term Expires March 2010

TOWN OFFICIALS AS OF DECEMBER 31, 2008

Library Trustees

Margaret Walker	Term Expires March 2011
Norma Heroux, Chair	Term Expires March 2009
Ann Kelley	Term Expires March 2010
Lorna Patey, Alternate	Term Expires March 2010
Pat Bondelevitch, Alternate	Term Expires Oct. 2011

Planning Board

Nicole Delude Roy, Chair	Term Expires March 2010
Peter Jones, Vice Chair	Term Expires March 2010
Dennis Scott Campbell	Term Expires March 2011
Robert Fletcher	Term Expires March 2009
Herb Johnson	Term Expires March 2010
Roger LeClerc	Term Expires March 2011
Eric Reitter, Alternate	Term Expires March 2010
George Jabre, Alternate, resigned	Term Expires March 2009
Victoria Parmele, Alternate	Term Expires March 2009
Kenneth Curley, Selectmen Representative	
Elaine O. Planchet, Planner	
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Police Commission

Richard Cummings, Chairman	Term Expires March 2009
W. Edward Bryant, Jr.	Term Expires March 2010
John Schlang	Term Expires March 2011
Linda Smith, Board Administrator	

Supervisors of Checklist

Phyllis L. Reese	Term Expires March 2012
Patricia Durkan	Term Expires March 2010
Genevieve "Ginny" Rogers	Term Expires March 2011

Trustees of Trust Funds

Joann W. Bailey	Term Expires March 2011
Kevin Murphy	Term Expires March 2010
Russell C. Eldridge	Term Expires March 2009

TOWN OFFICIALS AS OF DECEMBER 31, 2008

Appointed Boards and Committees

Animal Control Officer

Don Evans	Term Expires March 2009
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Board of Adjustment

Bruce Farr, Chairman	Term Expires March 2009
Roy Pender, Vice-Chairman	Term Expires March 2009
Robert Bailey	Term Expires March 2010
Nona Holmes	Term Expires March 2011
Thomas Lavigne	Term Expires March 2011
Jean W. Lane, Alternate	Term Expires March 2009
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Cable Advisory Committee

Donna Bunker	Term Expires March 2009
Patricia Adams	Term Expires March 2011
Lucy Edwards	Term Expires March 2010
Peter Jones	Term Expires March 2010
Ken Curley, Selectman	

Conservation Commission

Stephen Roy, Chairman	Term Expires March 2011
Steve Hampl, Vice Chairman	Term Expires March 2010
James Ryan	Term Expires March 2010
Loren O'Neil	Term Expires March 2009
Pauline Lemelin, Alternate, resigned	Term Expires March 2011
Wini Young, Alternate	Term Expires March 2009
Michael Matson, Alternate	Term Expires March 2009
Linda Smith, Board Administrator	
Lisa Fellows-Weaver, Board Secretary	

Emergency Management

Robert E. Young, Director	Term Expires March 2009
Kevin Madison, Deputy Director	Term Expires March 2009
Glendon Drolet, Assistant Director	Term Indefinite
George Ashford	Term Expires March 2009
P. Donald Arsenault	Term Expires March 2010
Sandra Garrett	Term Expires March 2009

TOWN OFFICIALS AS OF DECEMBER 31, 2008

James Wilson	Term Expires March 2011
Stephen Bailey	Term Expires March 2011
Amy Elliott	Term Expires March 2011
David Copeland	Term Expires March 2009

Highway Advisory Committee

Robert Bailey, Chairman	Term Expires March 2011
Paul Belliveau	Term Expires March 2010
Fred Bassett	Term Expires March 2009
Allan "Joe" Holmes	Term Expires March 2011
Marion Knox, Secretary	Term Expires March 2011
Stephen Bailey	Term Expires March 2010
John Lane, Alternate	Term Expires March 2009
Alden Dill, Selectman	
James Wilson, Road Agent	

Recreation Commission

Scott Vaughn, Co-chair	Term Expires March 2010
Debra Regnier-Locke, Co-chair	Term Expires March 2009
Charles Comtois	Term Expires March 2010
Jeffrey DeTrude, resigned	Term Expires March 2009
Robert Fletcher	Term Expires March 2009
Kelly Adams	Term Expires March 2011
Loren O'Neil	Term Expires March 2011
David Wakeman, resigned	Term Expires March 2010

Recycling Committee

Doug Chamberlin	Term Expires March 2010
James Vallancourt	Term Expires March 2009
Ben Edwards	Term Expires March 2010
Lucy Edwards	Term Expires March 2011
Margaret Walker	Term Expires March 2011
Kenneth Curley, Selectman	
Representative	
Steve Preston, Transfer Station	
Supervisor	

Rural District VNA

Charlotte Klaubert	Term Expires March 2010
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TOWN OFFICIALS AS OF DECEMBER 31, 2008

Technology Committee

Lucy Edwards	Term Expires March 2009
Peter Jones, resigned	Term Expires March 2009
William Tappan	Term Expires March 2010
Robert Young	Term Expires March 2010
Ken Curley, Selectman	

Town Facility Committee

Stephen Bailey	Term Expires March 2011
Fred Bassett	Term Expires March 2011
Marion Knox	Term Expires March 2011
Charles Comtois	Term Expires March 2009
Russell Eldridge	Term Expires March 2009
Scott Vaughan	Term Expires March 2011

TOWN DEPARTMENTS & OFFICIALS

Assessing Department

Rod Wood, Assessor

Building Inspector, Code Enforcement Officer

David Hickey, P. E.

Assistant Building Inspector, Code Enforcement Officer

Don Gardiner

David Copeland

Department of Selectmen

Paul Martel	Town Administrator
Marcia J. Severance	Municipal Receptionist
Sandy Garrett	Finance Administrator
Linda Smith	Board Administrator
Lisa Fellows-Weaver	Board Secretary
Kathy Boudreau	Recreation Director
Diane Young	Office Assistant
Gary Garnett	Cable Coordinator

Fire and Rescue Department

George E. Ashford, Chief of Department

Matthew Hotchkiss, Deputy Chief

Company 1

Captain Vincent Bane
Lieutenant James Lindquist
P. Donald Arsenault
Donald Bassett
Scott Bryer
Jason Buxton
Michael Chamberlin
Michael Corson
John Difeo
Richard Drown
Cory Fuller
Jeffrey Gibson
Robert Lindquist, Jr.
Daryl Morales
Michael Nereson
Michael Rock
Earl Strout
Robert West

Company 2

Captain Gregory Leblanc
Lieutenant Fred K. Bassett
Lieutenant Nikolas Bassett
Scott Anstey
Taylor Ashford
Stephen Bailey
Matthew Bombaci
Christopher Brown
Scott Brown
Darel Dean
Peter Lennon
Cody Lewis
Jesse Mainheit
David Wakeman

EMS Company

Captain Kevin Madison
Lieutenant Scott Severance
Lieutenant Kayla Severance
Susan Allard
Bryan Bruce
Betsy Colburn
Naoka Kondrup
Sandra Priolo
Christi Winstead

TOWN DEPARTMENTS & OFFICIALS

Fire and Rescue Department

Support Company

Dee Ashford
Lori Bassett
Patti Blackburn
Terri Madison
Helen Mainheit

Explorers

Tim Comtois
Charles Crowley
Ryan Drown
Keanu Ewald
Joseph Gibson
Michael Gibson
Nick Hoisington
Zach Horan

Forest Fire Warden

George E. Ashford

Deputy Forest Fire Warden

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

Health Officer

P. Donald Arsenault

Highway Department

James D. Wilson
Charles Pease
John Schlang

Human Services Director

Amy Elliott

Assistant Human Services Director

Sandra Garrett

Library

Donna Bunker, Library Director
Danielle Fortin, Youth Librarian
Pat Adams, Library Assistant
Lynne Young, Library Assistant
Annette Blake, Library Aide

TOWN DEPARTMENTS & OFFICIALS

Police Department

Glendon Drolet, Chief of Police

Michael D'Alessandro, Chief of Police, Retired 2008

Corporal Joseph Lister

Officer Shane Wells

Officer Joan Glancy

Officer Adam C. Govoni

School Resource Officer Pat Potter

Officer Matthew Zobel

Officer Michael Capsalis

Officer Kevin Sullivan

Administrative Assistant Wendy Tuttle

Town Clerk / Tax Collector

Judy C. Pease

Deputy Town Clerk / Tax Collector

Nancy Gardner

Town Historian

Joann W. Bailey

Town Treasurer

Joseph A. Knox

Town Treasurer, Deputy

Marcia J. Severance

Transfer Station

Stephen Preston

Donald Hodgdon

John Schlang

The Northwood Annual Town Meeting
March 15, 2008

Moderator Robert Robertson rapped the meeting to order at 9:05 am at Coe-Brown Northwood Academy. He announced that new this year there was a non-resident seating area and that there would be no shoeboxes used for voting. He then read the warrant. The Moderator then proceeded with the following articles:

ARTICLE #1: Selectman Bryer moved and Selectman Curley seconded to see if the town would authorize the Selectmen to enter into a lease/purchase agreement, with no non-appropriation clause, in the amount of **three hundred fifty-two thousand, nine hundred and eighty-nine dollars (\$352,989)** for the purpose of leasing/purchasing a new fire truck (pumper) and to raise and appropriate the sum of **fifty-two thousand, four hundred twenty-seven dollars (\$52,427)** for the first year's payment and to fund the payment by authorizing the withdrawal of **thirty thousand dollars (\$30,000)** from the Fire Trust Fund, with the remaining **twenty thousand, four hundred twenty-seven dollars (\$20,427)** to be raised by taxation. This agreement would not contain an escape clause. (2/3 vote required) Selectman Curley moved and Selectman Bryer seconded to amend the article by changing the amount to be withdrawn from the Fire Trust Fund to \$32,000 to correct a typographical error. By a show of hands the amendment passed. At this point Chief Ashford began explaining the purpose of this replacement. He stated it was to replace the 1988 pumper and that the other one the department has is a 1998. Mr. Norman Legere asked the number of miles and hours on this truck and the Chief replied that there were 40-50,000 miles but he was not sure how many hours. Mr. Kevin Madison stated that for the first 10 years the town had the truck there was not an hour meter on it. Mr. Richard Wolf asked whether the old truck would leave town if a new one was purchased and the Chief replied it would. Ms. Ginger Dole asked the number of years for the lease and why more was not to be withdrawn from the Trust Fund. The Chief stated that it was a seven year lease and that the purpose of the Trust Fund was to replace the ambulance so the department did not want to drain down the Fund. Mr. Kenneth Witham stated that other towns had trucks as old as 1977 and asked about the money that was spent to refurbish this truck 10 years ago. The Chief stated he was not sure how much money that was but that this one could not be refurbished per NFBA. Mr. David Turner asked whether at the end of the 7 years the Town would take ownership of the truck and how much would need to be spent for subsequent years out of the Trust Fund and by the raising of taxes. The Chief stated that the Town would take possession at the end of the lease but that he didn't want to set the other years' payments, because it depended on what was available in the fund. Mr. Witham then asked for a Ballot Vote on the article.

Mr. Doug Sargent then stated that with the hard times, the Town needed to think seriously about the purchase. He also asked whether the department billed insurance companies for the times when they responded to motor vehicle calls, and the Chief replied they did not and inquired whether other towns did. Mr. Sargent said he didn't know, but that for a call in his area 14 firefights and 3 three trucks responded for a small brush fire. The Chief stated that the department decides how many respond to a fire, and that they send what the feel are needed. Mr. Robert Holden, stating that he was a member of the Budget Committee, said he believed there were other places in the budget to cut, but that he believed we should fund this article. Mr. Terrence Blake stated that times are tough, and that we need to figure out how to fill our oil tanks, but that if we really need the truck then he is ok with it. He asked how much we could get for the old truck. The Chief stated the truck would be traded, but they did not have an amount until after town meeting.

The Moderator then interrupted stating he would like to read the results of the Town Election which he overlooked at the beginning of the meeting. At this time the vote was called and the Moderator stated that the polls would remain open for 1 hour, but that we would go on with other articles after those in the hall had voted.

ARTICLE #2: Selectman Bryer moved and Mr. Dan McNally seconded to see if the town would vote to raise and appropriate the sum of **Thirty three thousand dollars (\$33,000.00)** for the purpose of

purchasing and equipping a new cruiser for the Northwood Police Department. There was no discussion, so with a show of hands, the vote was in the affirmative.

ARTICLE #3: Mr. McNally moved and Ms. Jean Lane seconded to see if the municipality would vote to raise and appropriate the sum of **two million nine hundred ninety-three thousand, three hundred eighteen dollars (\$2,993,318.00)** which represented the operating budget for the year 2008. Said sum did not include special or individual articles addressed. Mr. Witham asked to amend the article by changing the figure to \$2,300,000. Ms. Betsy Chadwick seconded. Selectman Bryer stated that the highway budget would be the area affected by this decrease, especially seeing that the snow removal section was already overspent. Selectman Alden Dill stated that we would also be over on the fuel line. Mr. Earl Klaubert stated that he did not think this amended figure was thought out. Selectman Bryer stated that Commissions and Trustees had power to set their own salaries, and that the Board would have to negotiate with them to do cuts. Selectman Kenneth Curley stated that there were no new hires in the budget as had been stated, only adjusted hours of those currently employed. Mr. Witham stated that increasing the hours added costs to the taxpayers by making them full time. Selectman Bryer asked to have Mr. Paul Martel, the Town Administrator who is not a Northwood resident speak. By a show of hands the assembly approved non-residents speaking. Mr. Martel gave some figures showing the increase of the Transfer Station position and the Finance position hours resulting in approximately \$60,000. Mr. Tim Jandebeur stated that the Board knew before the budget was finalized that the winter was going to be hard and that the budget could have been adjusted at that time. He went on to state that the expended budget for 2007 was \$2,441,396 and that \$126,000 of that was flood related so that really only \$2,314,882 was spent. Selectman Dill stated that the Board had increased the Highway by \$30,000, and the winter has gotten even worse, which is why we should not reduce the budget. He went on to explain that the Administrative Secretary position has not been filled, and that the Transfer Station was down by one employee as well.

Mr. Duane Helton then mentioned the fact that the Town residents had voted down two articles at last year's town meeting to make the Finance Technician and the Transfer Station Foreman full time so why were they not being given a chance to vote on them again this year. Selectman Bryer stated that a discussion had been held by the Board and that he had supported putting them on warrant articles this year but that the majority of the Board wanted them within the budget. Mr. Helton asked what the thought process was by putting them within the budget when it was not the public's wishes last year and Selectman Curley stated it was the Board's job to look at positions. They had cut the Administrator position to part time, and that the revenues had doubled at Recycling this year with the addition of more hours. Mr. Helton stated that the increased revenues would be spent on higher salaries. Selectman Dill stated that the Finance Technician used to be full time under Tammie Beaulieu. Ms. Dole stated that when Finance was full time they got an Administrator who was able to do some of the finance work, making it so that the Finance Technician could be part time. Now the Administrator is part time, that puts all the financial area back on the Finance Technician who is also part time. She went on to say that we don't have the equipment to run recycling building, and that some other towns are completely funded with revenues from the transfer station, and that with a full time position we may be able to do the same. She then went on to say that we should not fix what is not broken in the Building Department, by eliminating 3 part-time positions and making one full time. She stated she was in favor of the change to the Finance and Recycling positions, but opposed to change of the Building Inspector.

Selectman Dill stated that there were other increases such as heating oil and fuel. Mr. Steve Preston stated that his article was passed last year and then four hours later it didn't. Selectman Bryer stated that the Board had decided to leave the Building Department as it was. Ms. Nikki Roy stated she felt the amendment was irresponsible to ask for a cut without justification. More discussion followed regarding the Finance position how the work required cannot be done by one person at a part-time status. Ms. Bonnie Sears stated that there are a lot of people who can't afford the taxes and if we keep the budget as it is and people can't afford to pay their taxes where are we. Ms. Chadwick stated that other area towns are paying less in taxes than Northwood. Ms. Mary Faiella asked for a point of order, and asked to discuss Mr. Preston's comment. The Moderator stated that could be brought up in Article 27.

After more discussion, the Moderator closed the polls on Article 1, and asked Scott Martin, Bunny Behm, Bob Young, Arlene Johnson and Doug Sargent to count the ballots. There were a total of 181 votes cast, 137 in the affirmative and 44 opposed, and the required votes necessary with the 2/3s were 119. The article passed.

The discussion returned to Article 3 and Mr. Jandebeur resumed his comments with items in the operating budget that had increased from last year's actual expenditures. Some of those were Executive Office 36%; Finance 110%; Tax Collector 24%; Treasurer 37%; Planning & Development 118%; Zoning 220%; Sanitation 50%; Library 21%. He asked that those figures be thought about before voting on the article.

Mr. Bruce Farr then asked to move the question on the amendment. Ms. Lane seconded. Moderator read Article 3 again, substituting the amount of \$2,300,000. He called for a vote by show of hands. Point of order was made by Mr. Madison, but the Moderator called for the vote. By show of hands, the amendment failed. The Moderator then turned discussion back to Article 3 as written. Thomas Faiella mentioned that he understood the motion on floor was to close discussion, and that a vote was not taken on that motion. The Moderator asked for a vote by show of hands to end discussion. That motion passed. He then asked if the audience wanted to revote the amendment, and it was decided they were satisfied. The discussion then went back to the original article.

Mr. Witham then requested a ballot vote on this article.

Mr. Matt Caron asked to look at the numbers presented by the Board of Selectmen and the Budget Committee. He stated we could not go below last year's budget when all residents know that the highway budget has already been extended, we at least need to start at a reasonable bottom line. As a suggestion, not a motion, he stated we should start somewhere around \$2,550,000.

Ms. Pat Savage commented that she had tremendous respect for those involved with the School District Meeting and the people sitting before us. She had come to the meeting intending to vote for whatever was presented, but had heard really good arguments presented and thought the figure proposed by Mr. Caron sounded reasonable. He stated we need to look at things that are essential. Mr. Bill Fowler stated he did not think it was the way to look at the budget by one lump sum. He said he thought it would be better to address particular items within the budget. Selectman Curley said that was basically why they go through the budget process. He stated that one position at the Transfer Station had not been filled, they had gone to a part-time Administrator and the Administrative Secretary position had not been filled.

Mr. Eric Reitter commented that the budget last year had been \$2.4 million and this new one was proposed at \$2.9 million. He asked what the \$500,000 increase was. Selectman Dill responded that some items budgeted last year were not spent but he questioned the logic of comparing the actual expenditures to the new requested budget.

Ms. Deborah Locke asked whether the new full-time positions would be posted, and the Board responded yes, but in house first, and if a qualified applicant from within applied, they would not go outside. Mr. Norm Legere inquired as to additional revenue received from new homes being built. Selectman Bryer read from the Assessor's Report in the Town Report. Mr. Legere then asked how that new construction as reported in the Report would affect the tax rate for 2008. Selectman Bryer responded that, if no surplus was used to buy down the tax rate, the increase would probably amount to around \$.27 per thousand. But he also stated that there should be enough in surplus to absorb the increase.

Mr. Legere then proposed an amendment and Mr. Glenn Martin seconded to a figure of \$2,550,000. Mr. Faiella reminded that this was to be a ballot vote. He apologized but stated he thought it was what the assembly wanted, and he supported the amendment. Mr. Reitter then reiterated his previous question as to why such a big difference of increase. Selectman Bryer responded that several things made up the difference, naming the 5-year highway plan, the step and wage plan, plus 1.5% COLA, noting that Social Security was

giving 2.3%, but the Board decided on the 1.5%, and that the Planning Board had asked for additional funding for a Grant they were receiving. Selectman Dill stated that because of the floods last year, the highway department did not have time to complete some items so those items were back in the budget for this year. Mr. Doug Sargent stated that he was in favor of the budget requested by the Budget Committee which would make it possible to continue with the services now being received from the Fire Department, Police Department, Transfer Station, and Highway Department, even consider increasing the Highway Department so we could continue to get our roads plowed and sanded next November and December.

Ms. Dole stated that the departments tried to hold their bottom lines pretty evenly across the board. She went on to say last year we were lucky, but we can't count on that happening every year. She again reminded that this was \$.28 which on a \$200,000 home would increase the taxes by \$56. She suggested that there were several warrant articles could be looked at. Mr. Legere asked to move the amendment, and it was seconded. By a show of hands the vote was to end discussion. The ballot vote on the amendment of \$2,550,000 was taken with the results: 174 votes cast, 80 in favor and 94 opposed, so the amendment was defeated.

Selectman Dill listed several departments that showed a surplus by not spending all they were budgeted. Some of those were on the paving line, the fire department, the police department, claims & adjustments, the planning department, and others. Mr. Jandebour then stated another amendment \$2,659,100 which was the figure exactly between what was spent last year and the proposed operating budget this year. It would give an increase of \$344,212, with is a 14.8% increase over the amount spent last year. Mr. Legere seconded. Mr. Reitter commented that this again was a random number and that he urged the public to vote against the amendment and go with the proposed budget. Mr. James Vaillencourt stated that he had gone over the warrant and pulled items making up the difference between last year's budget and the newly proposed budget. He attributed the difference to \$182,000 not spent in last year's budget, \$145,000 in fuel items, and \$230,000 in salary items. At that point, Mr. Chamberlin moved to stop discussion and Mr. Legere seconded. By a show of hands, the motion to stop discussion and move the amendment passed. The vote was then taken by ballot vote. The results of the vote were 170 ballots cast, 79 in favor and 91 opposed, the amendment failed.

Ms. Joy Hotchkiss moved and it was seconded to vote on the original amount. By a show of hands, it was voted to close discussion and vote on the article as originally proposed. By ballot vote, the total number of ballots cast was 169 with 115 in favor and 54 opposed. The Article passed.

Mr. Sargent moved and Mr. McNally seconded to not reconsider Articles 1, 2 and 3. By a show of hands the motion was passed.

ARTICLE #4: Selectman Dill moved and it was seconded to see if the town would vote to raise and appropriate the sum of **fifty-four thousand, two hundred and fifty dollars (\$54,250)** for deposit in the Facility Committee Expendable Trust Fund for the maintenance, improvement, repair and replacement of general government buildings. Mr. Faiella asked why this article was not included in the operating budget. Selectman Bryer responded that this was for capital improvements. Mr. Steve Bailey stated that these were also articles that go out to bid. Selectman Bryer clarified that it was Town Policy that items go out to bid if they are over a certain amount regardless of whether they are in the operating budget or specific warrant article. With no further discussion, by the raising of hands, the article carried.

ARTICLE #5: Selectman Bryer moved and Ms. Marcia Tasker seconded to see if the town would raise and appropriate the sum of **ten thousand dollars (\$10,000)** to add to the Town Hall Improvement Capital Reserve Fund as established in March of 2006. Selectman Bryer stated that this article was for funds to improve the Town Hall, and that the expenditure from this Fund is voted on at Town Meeting. By a show of hands, the article carried.

ARTICLE #6: Selectman Bryer moved and Mr. McNally seconded to see if the town would vote to require that all votes by the Board of Selectmen and Budget Committee relative to budget items or warrant articles

are recorded votes and that the numerical tally of any such votes be printed in the town warrant next to the affected article.

Ms. Savage noted that there was no notation of the impact on taxes for Article 3 that was just approved. She asked if there were some reason why it was not included and if not what that impact would be. The Moderator asked that discussion continue while the Board looked into the answer to her question.

Mr. Vaillencourt asked if this article passed would the Board of Selectmen and the Budget Committee vote on all articles even those that do not originate from the Board of Selectmen. Selectman Dill responded that the purpose of this article was to indicate on the Warrant how the Board and Budget Committee voted such as "approved by the Board of Selectmen 3-0 or 2-1" rather than just saying Selectmen approved. Mr. Vaillencourt then asked further if the Article to be voted on later which would ask the State Senators not to take the pledge, would that have to be voted on by the Selectmen. Selectman Dill responded that they would not. With no further discussion the article carried by show of hands.

In response to Ms. Savage's question earlier, Selectman Bryer responded that assuming revenues stayed the same, the impact would be approximately \$2.52 per thousand, but that surplus could be used to bring that amount down at the time the tax rate was set.

ARTICLE #7: Selectman Curley moved and it was seconded to see if the town would raise and appropriate the sum of **twenty-eight thousand dollars (\$28,000)** which was the equivalent to the amount received as cable TV franchise fees in the year 2007, to deposit in 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, 2007.

Ms. Joann Bailey stated that the balance to this and all other Trust Funds were listed in the Town Report on pages 72 and 73. She further described that there were three types of funds. One fund is a capital reserve which funds require a vote at Town Meeting to dispense. Another is the expendable trust which can be disbursed by a vote of the selectmen. And the third is one such as this Cable Expendable Trust Fund that receives its funds from things such as cable fees. She went on to request that in the future the articles in the Town Warrant pertaining to Trust Funds indicate the balance in those Funds as of the end of year, similar to the way the School District prepared their warrant. The Board responded that they would comply with her request. Mr. Sargent made a motion and Mr. Johnson seconded that because there was already \$104,000 in the Trust Fund, that they table this article and this \$28,000 be put into surplus and let that money be used to reduce the tax rate. Mr. Jim Hadley asked that if the article was tabled that the assembly get a chance to discuss the article, and also asked what the updated figure of those fees was. Mr. Martel stated the \$28,000 was the figure given to the Board by Metrocast. Selectman Bryer stated that the money could not be deposited into the General Fund because it was part of the franchise agreement that the money be placed into the trust fund, or it would remain with Metrocast. Ms. Bailey stated she did not believe the money could go into the General Fund. Ms. Janet Clark asked that Mr. Sargent rescind his motion. She also went on to state that she had a concern that only \$4,000 had been spent out of the Fund and she asked what the plan was regarding the Fund. Selectman Curley stated it was used to pay the coordinator's salary, that \$16,000 had been used to update the town hall equipment and set up the school system.

Ms. Dole stated that originally the franchise agreement had been set up by the Cable Committee, the Selectmen and Metrocast and at that time they had the option to have the fees go back to each user or if they were collected they would be put into an expendable trust fund to be used solely for the purpose of updating the system. Mr. Witham asked whether the money in the fund could be used to expand the cable coverage in town, but Selectman Curley stated that was something only Metrocast could do. Ms. Locke asked if this meant that eventually we would be seeing sporting events taped. Selectman Curley responded that they were trying. Mr. Sargent stated that this was a tax that had been imposed upon residents without their say, and that Metrocast had stated they would do 100% coverage and had not, and he thought the Board should look into the agreement and fees it charges to see if Metrocast is doing what it was supposed to be doing. At that time

he withdrew his motion and Mr. Johnson his second. Mr. Steve Bailey then asked to move the question. With a show of hands the motion carried.

ARTICLE #8: Ms. Lane moved and Ms. Dole seconded to see if the town would raise and appropriate the sum of **fifty thousand dollars (\$50,000)** to provide special duty coverage by the Northwood Police Department. This amount was to be reimbursed by the person/company that required this coverage. Mr. Faiella asked if the article did not pass what would happen to the money. Selectman Bryer stated that this article was set up outside the operating budget to cover any special duty assignments coming in during the year and that the revenue received for such assignments was used to offset this article. He went on to say that if the article did not pass the Police Department would not be able to do special duty. Chief D'Allessandro confirmed that he was correct. Mr. Bailey asked to move the question. With no further discussion, by a show of hands the article carried.

ARTICLE #9: Selectman Dill moved and Selectman Curley seconded to see if the town would raise and appropriate the sum of **thirty-two thousand six hundred dollars (\$32,600)** for the purpose of purchasing a van for the recreation department. Ms. Locke stated that as a member of the Recreation Committee this article was presented when there was to be a full-time Director of the Recreation Department, but the Selectmen decided to make the position part time. The current Director works only three days a week. The Committee decided the article should be voted down because they had nobody to drive the van and no place to drive it to. Mr. Robert Bailey moved and it was seconded to table the article and by a show of hands, the article was tabled indefinitely.

ARTICLE #10: Ms. Lane moved and Mr. McNally seconded to see if the town would raise and appropriate the sum of **ten thousand dollars (\$10,000)** to deposit into the highway equipment capital reserve fund. With no discussion and by a show of hands the article carried.

ARTICLE #11: Mr. Johnson moved and Ms. Lane seconded to see if the town would vote to raise and appropriate the sum of **twenty thousand dollars (\$20,000)** to be placed in the Lagoon Maintenance and Repair Expendable Trust Fund and to fund this appropriation by authorizing the withdrawal of **twenty thousand dollars (\$20,000)** from the special revenue Lagoon Fund held by the Treasurer. With no discussion and by a show of hands the article carried.

ARTICLE #12: It was moved and seconded to see if the town would vote to raise and appropriate the sum of **eight hundred dollars (\$800)** to be added to the Cemetery Improvement Expendable Trust Fund previously established and to fund that appropriation by authorizing the transfer of **eight hundred dollars (\$800)** from the unreserved fund balance as of December 31, 2007. With no discussion and by a show of hands the article carried.

ARTICLE #13: Selectman Bryer moved and it was seconded to see if the town would raise and appropriate the sum of **forty-seven thousand, eight hundred twenty-three dollars (\$47,823)** to be deposited in the Fire Truck Capital Reserve Fund held by the Trustees of Trust Funds, which is equivalent to the amount received by the town for ambulance billing during 2007. This appropriation was to be funded by authorizing a withdrawal from the Special Ambulance Replacement Fund. With no discussion and by a show of hands the article carried.

ARTICLE #14: Ms. Lane moved and it was seconded to see if the town would vote to raise and appropriate the sum of **ten thousand five hundred twenty-one dollars and thirty-one cents (\$10,521.31)** to be added to the Transfer Station Expendable Trust Fund and to fund this appropriation by authorizing the withdrawal of that amount from the unexpended fund balance as of December 31, 2007. This amount was equivalent to the amount received by the town from the sale of recyclable materials. With no discussion and by a show of hands the article carried.

ARTICLE #15: Ms. Bailey moved and Selectman Bryer seconded to see if the town would vote to raise and appropriate the sum of **five thousand dollars (\$5,000)** to be used to upgrade the old police station portion of the records retention area of the town hall to provide heated space for records and files and to authorize the withdrawal of the sum of **five thousand dollars (\$5,000)** from the previously established Town Hall Improvement Capital Reserve Fund for this purpose. With no discussion and by a show of hands the article carried.

ARTICLE #16: Selectman Bryer moved and it was seconded to see if the town would vote to raise and appropriate the sum of **three thousand dollars (\$3,000)** to be added to the Milfoil Treatment Program Expendable Trust Fund previously established. With no discussion and by a show of hands the article carried.

ARTICLE #17: Selectman Dill moved and Selectman Bryer seconded to see if the town would vote to raise and appropriate the sum of **ten thousand dollars (\$10,000)** to be added to the Benefit Pay Expendable Trust Fund previously established. Mr. Ronald Thomas asked for an explanation of this fund. Selectman Bryer explained that the fund was to cover instances when an employee leaves or retires to cover the payment for any uncollected benefits. With no discussion and by a show of hands the article carried.

ARTICLE #18: Selectman Curley moved and it was seconded to approve a petitioned article as follows: “We the undersigned legal residents and registered voters of _____, NH do hereby petition the Board of Selectmen of the Town of _____ to include as a Warrant Article at the 2008 Annual Town Meeting the following: Article: To see if the Town will vote to approve the following resolution to be forwarded to our State Representatives, our State Senator and our Governor: Resolved: We the Citizens of _____. NH believe in a New Hampshire that is just and fair. The property tax has become unjust and unfair. State leaders who take a pledge for no new taxes perpetuate higher and higher property taxes. We call on our State Representatives, our State Senator and our Governor to reject the ‘Pledge’, have an open discussion covering all options, and adopt a revenue system that lowers property taxes.”

Mr. Alec Correa stated he believed this would open areas to control our taxes. Ms. Johanna Chase commented that this would tell the State to stop living in the past and find other ways to raise money other than by taxation. Mr. Bill Devries also stated his support. He went on to say that other forms of taxation could be used and stop relying solely on property taxes. Ms. Annette Blake stated she thought this was heading toward a state income tax and she would like to keep it at a local level if possible. Mr. Thomas stated his opposition. He went on to say that every state gets new taxes but the property taxes do not go down. Mr. Ellis Ring commented that the Rooms & Meals tax has gone up from 5% to 8%. Mr. Jandebeur added that he did not support and that New Hampshire has the 2nd lowest taxes in the Union. Mr. Witham stated he did not support and that he believed that sales or federal taxes would not solve our problem. Mr. Klaubert added that he hoped that the 400 legislators, 24 senators, and 1 governor in New Hampshire should be able to do the right thing. Mr. Devries added that there were other states that had reduced their taxes with instituting new taxes and that it was a matter of fairness to everyone to institute other tax means. Mr. Bailey moved and it was seconded to stop discussion, and by a show of hands it was voted to move question. By a show of hands, the article was defeated.

It was moved and seconded not to reconsider Articles 4 through 18. With no discussion and by a show of hands, it was agreed to not reconsider.

ARTICLE #19: Selectman Dill moved and Mr. Johnson seconded a petition reading: “We the undersigned registered voters of the Town of Northwood, N.H. hereby petition the town to place the following warrant article on the Warrant for the March 2008 official ballot. To see if the town will vote to raise and appropriate the sum of **Twenty-seven thousand dollars (\$27,000)** for the purpose of repairing the boat launch area, to reestablish the beach, to redesign the parking area and to provide small bill board for wildlife/park educational notices for the Lucas Pond (Woodman Park) lot.” Ms. Loren O’Neil, chairman of the project presented facts that the Town currently had three beaches, Bennett Bridge which had been washed out,

Northwood Lake which because of bacteria is closed frequently, and Mary Waldron which is very small. Lucas Pond is 3.4 acres, there are no motorized vehicles so milfoil is not an issue, and it is very clean. She went on to say that she had a background of 25 years in insurance and that one small accident at the present beach would cost more than the cost to repair it. Mr. Wolf stated his support and how it was a disgrace to the Woodman family how it was being kept. He went on to say that a petition should be presented next year to give it back to the Woodman family if something is not done to repair it. Selectman Dill said that the Board was waiting to hear from the Department of Fish & Game as to what they were willing to do. Mr. Steve Bailey asked how to get the Board's commitment to continue their working with the Fish & Game. Selectman Bryer asked Ms. O'Neil whether Fish & Game had indicated if they would put any money into the repairs. She replied that they had lost one of their employees and were working to replace them, but that she was looking for money to get a design and estimates for the project. Ms. Danielle Fortin stated that it was a small pond and that turning it into a public beach would be detrimental and would harm it. Mr. Jim Ryan responded that it was public currently but that there had been no effort to do any work on it and that the storms last spring took a lot from it. He stated that the Woodman family donated it for the enjoyment of residents. He stated there were others he was aware of who were considering giving to the town, but seeing how this property was being handled he would think hard before donating to the town. Mr. Fowler asked how much money it would take to get started. Mr. Chris Andrews stated the recreation department supported the article 100%. Mr. Ron Covey stated that boat registration fees go to boat launches. Selectman Bryer responded that because there are no motorized boats on this pond, no money is received for it. Ms. O'Neil stated that she needed the \$20,000, and that at least they should get a porta potty and volunteers to clean up the mess. Mr. Sargent moved and it was seconded to take the money from the Recreation Trust Fund. Mr. Bailey stated the money in Recreation fund needs to be used on the ball fields. Selectman Bryer stated you cannot amend to use that money for Lucas Pond. The amendment and second were withdrawn. After more discussion the Moderator asked for a show of hands to stop discussion. By the show of hands, it was voted to stop discussion and move the question. Ms. Bunny Behm and Mr. Scott Martin were asked by the Moderator to count the hands. By a show of hands the article was defeated by a vote of 44 in favor, 64 opposed.

ARTICLE #20: It was moved and seconded to see if the town would vote to approve the petition as follows: "We the undersigned registered voters of Northwood petition that the selectmen will not establish a new position unless a warrant article is presented at town meeting and the people vote to fund the new position with all facts and cost put into the warrant article adding a new position." The Town attorney spoke to this petition stating that the Selectmen needed to hire when needed. She stated that the voting on this warrant article would only be as advisory not as law. Mr. Witham asked her if the town people showed their position, would she urge the Board to go against the towns wishes and she answered that it was a political issue not a legal one. Ms. Clark stated that she felt it should be the Selectmen's consideration to go along with what the public wishes. Mr. Jandebour agreed. Selectman Dill stated they could not wait to vote on all new hires once a year. Selectman Bryer stated that even though he supported putting them on a warrant article, he did not want their hands tied if they found it was needed. After more comments, the question was moved by show of hands, 44 in favor, 60 opposed, the article failed.

ARTICLE #21: Ms. Bailey moved and it was seconded to postpone the petitioned article as follows: "We the undersigned registered voters of Northwood petition that the selectmen add a transparency page to post all expenditures by name, date and amount including all credit card transactions in their entirety to the town's web site so that citizens can go on line and view all of the town payouts." By a show of hands, the article was postponed 64 in favor and 21 opposed.

Selectman Curley then asked to move not to reconsider articles 19 – 21. It was seconded. Mr. Holden stated that the whole group should not be reconsidered, and Mr. Chamberlin stated that many people had left and that it would not be fair that those few remaining be given the chance to overturn the majority because they were no longer there. By a show of hands, it was voted not to reconsider articles 19 – 21.

ARTICLE #22: Mr. Bailey moved and Ms. Behm seconded to postpone the petitioned article as follows: “We the undersigned registered voters of Northwood petition that the selectmen allow citizens comments of no more than three minutes at the beginning of all their meetings and again at the end of those meetings.” Ms. Faiella asked why wouldn’t there be public comments and Selectman Bryer responded that he wants to limit comment according to the time available. Mr. Wolf urged not to give up the public’s right. Ms. Behm reminded that these meetings are not public that they are work sessions. Ms. Klaubert asked not to postpone. By a show of hands, the vote to postpone was 42 in favor, and 52 opposed. It was voted not to postpone. Mr. Bailey then moved the article and it was seconded. Mr. McCarthy stated that three minutes for 3 or 4 people to give comments would not take up that much time, and Ms. Behm reminded that if there were 20 people there it would be an hour. They need a time limit total time before or after the meeting or both. After more public comment, Selectman Bryer stated that they would allow comments whenever possible. Mr. Tom Chase stated that the petition was not written properly because it reads that no more than 3 minutes before and at the end of meeting. As the question was called, with a show of hands the article was defeated.

ARTICLE #23: It was moved and seconded to see if the town would approve the petitioned article as follows: “We the undersigned registered voters of Northwood petition that the Selectmen adopt a set of rules for the transfer station that would include the following: That a swap shop be set up for unwanted but useable items. That Northwood residents can bring items to or take items from the swap shop for their own personal use. That town employees can take items from the swap shop only after hours on their own time. That no items of monetary value through recycling be removed by any individual, i.e., all metals. Mr. Sargent asked to amend the article to read “that no items of monetary value through recycling be removed by any individual, i.e., all metals and that the disposal fee for the item will be paid. Ms. Ann Brown asked if another building would be required. **[Selectmen amend by adding “Steve Preston indicated that there would not be another building required.”]** By show of hands the amendment passed. The amended article was moved by Mr. Bailey. It was asked that if anyone was in attendance who presented the petition who would like to explain it. By a show of hands a vote was taken to move the question. Those in favor 61 and those opposed 28. Ms. Faiella moved and it was seconded to have a recount on the vote to move the question. The motion to revote was defeated. By show of hand the article passed, 67 in favor and 23 opposed.

ARTICLE #24: Ms. Behm moved and it was seconded to postpone the town voting on the petition as follows: “We the undersigned registered voters of Northwood petition that the Transfer Station attendant supervisor remain at 24 hours per week with no benefits offered to the position.” Mr. Vaillencourt, chairman of the Recycling Committee, asked to have the town believe in the full-time position for a year and if it does not prove beneficial in that time he would urge to have it returned back to the 24 hours. By show of hands, the motion to indefinitely postpone was 78 in favor and 14 opposed. The article was indefinitely postponed.

ARTICLE #25: Ms. Behm moved and Ms. Bailey seconded to postpone the town voting on the petition as follows: “We the undersigned registered voters of Northwood petition that the position of Finance Director/Administrator remain at 28 hours per week with no benefits.” By show of hands, the motion to indefinitely postpone was 78 in favor, 13 opposed. The article was indefinitely postponed.

Mr. Chamberlin then moved and it was seconded to not reconsider Articles 22 through 25. By a show of hands, the motion carried.

ARTICLE #26: Ms. Bailey moved and it was seconded to postpone the town voting on the petition as follows: “We the undersigned registered voters of Northwood petition that the bid policy as adopted by the town be adhered to. And that the Selectmen follow the basic rules of fairness that the NH Supreme Court has established. Those are in part; 1. If the town decides to use competitive bidding, the process must be conducted fairly. The town can reject all bids, but if it decides to accept one, it must choose the “lowest responsible bidder” who has complied with the terms of the solicitation, without playing favorites. 2. All bidders must be treated fairly and equally with respect to the town’s competitive bidding procedure, such as notice. By a show of hands, the vote was 62 in favor and 22 opposed, the Article was indefinitely postponed.

ARTICLE #27: Under this article to transact any other business that can come before the meeting, Ms. Faiella first stated she had nothing against the Transfer Station supervisor and that he does a wonderful job, but she wanted to ask about the vote taken last year reported as 84 in favor and 68 opposed. It was later determined that the vote had been reversed. The Selectmen dealt with the matter as best they could. But she now wondered how the public record could be corrected so the townspeople could see that an error had been made and how it was dealt with. The Moderator stated that the error was made last year when the tally figures given to him had been reversed. Because the error was not determined until after Town Meeting was closed, it could not be corrected. He understood that the Selectmen adhered to the actual wishes of the town. Ms. Faiella asked to make a very simple motion that if such a situation is posed to the attention of town officials in the future there be some record made in the following year's town report of that correction. Her motion was seconded. Ms. Bailey stated it should be put in the minutes of town meeting next year for the previous year. By a show of hands, the motion was approved.

With no further business to come before the group, the meeting was adjourned at 3:15 p.m.

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

ANNUAL TOWN AND SCHOOL DISTRICT ELECTION RESULTS
NORTHWOOD, NEW HAMPSHIRE
MARCH 11, 2008

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

<p style="text-align: center;">MODERATOR For 2 years (Vote for 1) Robert B. Robertson 596</p>	<p style="text-align: center;">PLANNING BOARD For 1 year (Vote for 1) George Jabre 442</p>
<p style="text-align: center;">TREASURER For 3 years (Vote for 1) Joseph A. Knox 574</p>	<p style="text-align: center;">POLICE COMMISSION For 3 years (Vote for 1) Robert Fletcher 279 John E. Schlang 324</p>
<p style="text-align: center;">BOARD OF SELECTMEN For 3 years (Vote for 1) Scott R. Bryer 385 Timothy K. Jandebour 249</p>	<p style="text-align: center;">SUPERVISOR OF THE CHECKLIST For 6 years (Vote for 1) Genevieve "Ginny" Rogers 584</p>
<p style="text-align: center;">BUDGET COMMITTEE For 3 years (Vote for 4) Herb Johnson 506 Kenneth Witham (W/I) 38 Ken Rick (W/I) 12 Kevin Ash (W/I) 9</p>	<p style="text-align: center;">TRUSTEE OF TRUST FUNDS For 3 years (Vote for 1) Joann W. Bailey 561</p>
<p style="text-align: center;">BUDGET COMMITTEE For 2 years (Vote for 2) Kate McNally (W/I) 6 Babette Morrill (W/I) 3</p>	<p style="text-align: center;">SCHOOL BOARD MEMBER For 3 years (Vote for 1) George Jabre 135 Colleen Pingree 457</p>
<p style="text-align: center;">CEMETERY TRUSTEE For 3 years (Vote for 1) William S. Bushnell 570</p>	<p style="text-align: center;">SCHOOL BOARD MEMBER For 2 years (Vote for 1) Helen Ash 106 David Bujno 94 David Ruth 397</p>
<p style="text-align: center;">LIBRARY TRUSTEE For 3 years (Vote for 1) Margaret Walker 574</p>	<p style="text-align: center;">SCHOOL BOARD MEMBER For 1 year (Vote for 1) Cheryl Andrews 397 James Ryan 209</p>
<p style="text-align: center;">PLANNING BOARD For 3 years (Vote for 2) Herb Johnson 381 Roger LeClerc 349</p>	

ANNUAL TOWN AND SCHOOL DISTRICT ELECTION RESULTS
NORTHWOOD, NEW HAMPSHIRE
MARCH 11, 2008

2. Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town of Northwood on the second Tuesday of March. (Petition Article) (3/5 required = 410)

Yes	358
No	304

3. Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the School District of Northwood on the second Tuesday of March. (Petition Article) (3/5 required = 410)

Yes	364
No	299

4. Are you in favor of adoption of Amendment #1 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 7.00 Definitions to add a definition for Dwelling Unit?

Yes	360
No	244

5. Are you in favor of adoption of Amendment #2 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 5.04 (D)(1) to broaden the protection relating to permeable surfaces by changing the term "impervious area" to "low permeability surfaces"?

Yes	345
No	264

6. Are you in favor of adoption of Amendment #3 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Sections 3.01, 1.04(C)(3) and 7.00 to clarify the criteria that all lots for new building development shall meet adequate frontage and dimensional requirements and that building development on private roads must also comply with RSA 674:41 and that lots of record which contain less than 80,000 square feet may still be granted a Special Exception for lot size but not frontage?

Yes	363
No	264

Assessor

Due to subdivision and new construction, the total taxable value of the town increased from \$544,586,175 to \$554,400,591. The tax rate for 2008 increased to \$19.12 from \$17.34 for 2007.

After reviewing all the valid sales for 2008 it was determined that a revaluation of properties was not necessary at this time. The annual sales equalization shows that no one property type is paying more than its fair share of the tax burden. The next scheduled valuation of property will be in 2010.

Any taxpayer that feels they are paying an inequitable portion of the tax burden may file an abatement application. Abatement applications may be obtained from the town offices and must be submitted to the assessor's office on or before March 1, 2008.

The deadline for all statutory exemptions and credits is April 15, 2009, for the 2009 tax year. These exemptions are for the elderly, veteran, blind, handicapped, improvements to assist handicapped, solar, wood heat, and wind power.

Eligible property owners wishing to enroll their land in current use program for 2009 tax year must submit their application by April 15, 2009. If you feel you may qualify for any of the exemptions and or current use program, please call the assessor's office at (603) 942-5586 Ext.207

Respectfully submitted,
Rod Wood, Assessor

Building Inspector/Code Enforcement

The Town of Northwood had a drastic reduction in building construction activity in 2008 due to the economic downturn in this country. The building department has reduced the scheduled office hours due to the lower volume of work but has tried to provide the same level of service. On off days, we are usually available by cell phone to perform inspections or meet to discuss issues.

Northwood experienced two unusual events in 2008: the July 24th tornado and the December 12th ice storm. Five residences experienced various degrees of damage from the tornado. To date, some restoration work has begun and two residences have been completed. The ice storm was very damaging and resulted in extended power outages but apparently did not result in any structural damage to residential or commercial buildings.

A breakdown of the permits issued for the year is as follows:

Category	Number	% Change
Single family residence	14	-69
Manufacturing Homes	2	0
Barns	2	-50
Garages	12	-15
Utility Buildings	14	+27
Additions/Remodeling	49	-32
Fences	4	+33
Swimming Pools	6	+20
Foundations	4	-56
Commercial	3	-40
Portable Garages	2	+100
Gazebo	2	+200
Electrical	73	-37
Mechanical	31	-39
Plumbing	32	-52
Razing	15	+66
Cell Antenna Additions	1	+100
Signs	9	0
Miscellaneous	9	-44
Total Permits Issued	284	-35

Respectively submitted,
David J. Hickey, PE, Building Inspector/CEO

Cable Committee

The cable advisory committee was created to advise the board of selectmen regarding cable TV issues, including recommendations on spending the money set aside from the cable franchise fees charged to subscribers and collected each year in the Cable Expendable Trust Fund. The committee will also advise the board on a new cable TV contract, since the current contract expires at the end of 2009.

The committee made steady progress in 2008 toward increasing the quantity and the quality of the programs available to subscribers on the Cable Access channels. The school board meetings are now being recorded and shown on Channel 26, along with the selectmen's meetings, and are also available on DVD at the library. New equipment is being installed in the Town Hall meeting room so that the recording process will be easier and of better quality.

There are still limitations to the system, some of which involve the process with Lakes Region Public Access (the consortium of towns in the Metrocast system) who do the actually broadcasting of the material we provide. The current economic downturn is limiting the funds available just at the time when the public needs more, not less, access to information. Ken Curley is the contact person with LRPA and has been working with them to see if we can get more timely information about when our meetings and other recordings are being broadcast. Since we share Channel 26 with other towns at this time, the broadcast schedule is subject to change at the last minute.

These issues, and others, will be part of the negotiations with Metrocast regarding a new contract. If you are interested in being involved in this process, please contact the town administrator or the chair of the committee, Lucy Edwards.

Our cable coordinator, Gary Garnett, held a workshop on editing video at the library in mid-November. One of the goals of the committee is to assist residents to prepare their own videos for possible broadcast. We are especially looking for video of events in town, such as sports, parades, plays, musical performances, etc. We are also looking for volunteers to learn to use the town equipment and assist in taping meetings and events. Please contact Mr. Garnett through town hall if you are interested in more information.

Respectfully submitted,
Lucy Edwards, Chair

Cemetery Committee

The six cemeteries that are the town's responsibility were again maintained in fine condition by Sam Johnson, Dan Heisey and Ben Edwards. The debris that resulted from the July 24th tornado was promptly cleaned up without additional expense.

Joseph McCaffrey volunteered his time and equipment to remove a large limb on a maple tree at Old Canterbury. He also maintained the Johnson burial site at Northwood Narrows. Bruce Hodgdon moved the gravel pile at Pine Grove. This will improve the appearance of Section C. Marcia Severance planted and cared for the planter under the flag pole at Harvey Lake. Doug Reckard cut back the encroaching growth on the North side of Pine Grove. We thank these people for their interest and efforts. Volunteers are the heart and soul of small communities like Northwood and we are fortunate to have people willing to help maintain our cemeteries.

Superintendent Sherm Elliott reported thirteen interments during 2008. We thank Sherm for his extensive genealogical records and mowing on his own several grave sites around Northwood. There were seven graves sold in 2008, five at Pine Grove and two at Fairview. There are five graves at Fairview where ownership was transferred and perpetual care brought up to date.

Respectfully submitted
William S. Bushnell, Chairman
R. Douglas Reckard, Trustee
George "Ted" Reese, Trustee

Conservation Commission

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 affect on the quality of various wetland communities in the Town. Over calendar year 2008, the commission has reviewed and commented on 5 wetland impact applications ranging from major impacts in proposed new roadways for large residential developments to relatively minor impacts associated 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 2008 included:

- Establishing effective outreach objectives for town residents interested in land conservation efforts or easements on or within their property;
- Addressing the need for a balance between the town's rapidly growing development issues and the preservation of its natural resources;
- Continued support of education outreach programs for invasive species issues impacting lakes and ponds in the town;
- Initiating an effort to address water quality impacts to Lucas Pond;
- Initiating an update of the Town's Forest Management Plan; and
- Support of land acquisition activities.

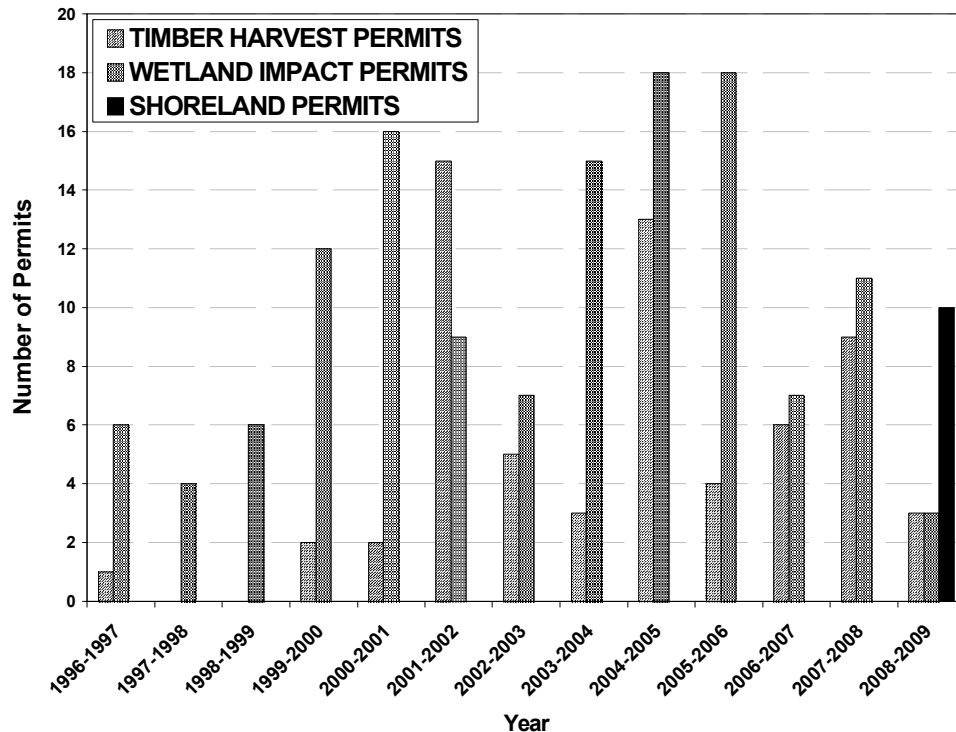
This year saw the departure of Pauline Lemelin from the commission, Pauline was a great asset to the commission and we will miss her contribution to the group. In 2008 the commission also welcomed new member Paul Lussier to the group. Paul brings a welcome commitment to the commission's ongoing efforts and the town is fortunate to have him on the board. He joins standing members Steve Hampl, Mike Matson, Loren O'Neil, Jim Ryan, and Wini Young; five residents who are committed to preserving the town's rural character for which all town citizens have come to appreciate.

The commission is continuing its participation this year on the water resources plan that is currently being developed in conjunction with the planning board. So far, a stormwater management plan for the town is complete, and changes to the town ordinance are

Conservation Commission

proposed that will elevate the town's protective efforts for numerous surface water features and their buffers.

Also completed this year was an acquisition of 70 acres of conservation land in the Acorns Pond Conservation district. It is a great start to a larger conservation effort in the area and the commission thanks the town for supporting this important effort.



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

Fire-Rescue

2008 was a very busy year for the Northwood Fire/Rescue. The department responded to 663 calls for service, an 84 call increase over 2007. We have come to the point where I believe we need to hire more personnel. It is difficult for a call member to go on a late night call, and still be able to get up and get to work the next day. Due to the tough economic times, employers are not as lenient as they have been in the past, and people are working farther away from home. Over the last few years, we have had an agreement with the Epsom Fire & Rescue to cover weeknights for us. Due to the call volume in their community, they are unable to continue doing this. I am asking for your support to hire 2 additional Firefighter/EMTs to be on staff starting at 12 midnight, when call personnel are not available. This will bring the number of hours per week that we have 2 fulltime staff members, in the station and ready to respond, from 30 to 96. This truly is a need that the town cannot wait to do.

In late December, we took delivery of the new Engine 1. I would like to thank the truck committee for a job well done. When the specifications for this truck were gathered, the market was very unstable and prices were changing daily. In the end, the town got a lot of truck for the money, and I am sure it will serve the town well for the next 20 years.

Thank you all for your support and may we all have a fire safe 2009.

Respectfully submitted
George E. Ashford, Chief of Department

Breakdown of Calls

Structure Fire	17	Vehicle Fire	1
Medical Aid	317	False Alarm	80
Malicious False Alarm	2	Auto Accident	55
Mutual Aid	46	Hazardous Condition	52
Brush/Grass/Smoke	27	Service Call	53
Other	13		

Total 663

"DIAL 911 FOR EMERGENCIES"

Fire-Rescue Department

NORTHWOOD FIRE-RESCUE DEPARTMENT



Front Row l-r: Corey Fuller, Explorer Ryan Drown, Explorer Sara Hanrahan, Explorer Keanu Ewald, Explorer Nick Hoisington, Jason Buxton, Jessica Hartmann
Middle Row l-r: Scott Brown, Mike Nereson, Robert West, Michael Rock, Taylor Ashford, Sandy Priolo, Betsy Colburn, Cody Lewis
Back Row l-r: Stephen Bailey, Michael Corson, Jeff Gibson, James Lindquist, Deputy Chief Matt Hotchkiss, Chief George Ashford, Captain Kevin Madison, Darel Dean, Jesse Mainheit, Captain Vince Bane, Richard Drown

A number of fire-rescue members had just left on a call and others were absent at the time of this photo. Please refer to the Town Department & Officials page at the beginning of this report for the complete list of Northwood Fire-Rescue members.

Forest Fire Warden & State Forest Ranger

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

Spring fire season lasted unusually long this past year, with very high fire danger stretching into the first week of June. Once again, the rains started to fall during the summer and the fire activity was fairly light for the remainder of the year. The acreage burned was less than that of 2007. The largest forest fire during the 2008 season burned approximately 54 acres on Rattlesnake Mountain in Rumney on White Mountain National Forest property. Another 39 acre fire occurred on Mount Major in Alton during the month of April. Our statewide system of 16 fire lookout towers is credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. 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 2008 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!

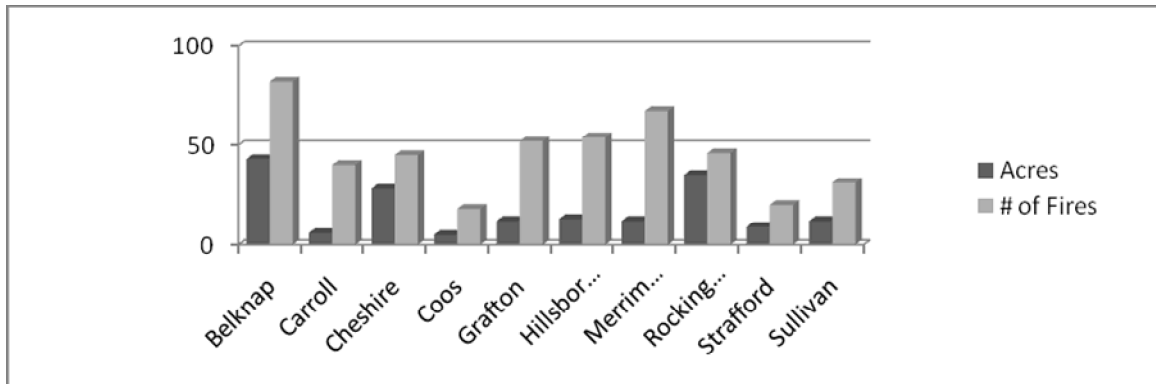
2008 FIRE STATISTICS

(All fires reported as of November 24, 2008)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	43	82
Carroll	6	40
Cheshire	28	45
Coos	5	18
Grafton	12	52
Hillsborough	13	54
Merrimack	12	67
Rockingham	35	46
Strafford	9	20
Sullivan	12	31

Forest Fire Warden & State Forest Ranger



CAUSES OF FIRES REPORTED

		Total Fires		Total Acres
Arson	2	2008	455	175
Debris	173	2007	437	212
Campfire	35	2006	500	473
Children	23	2005	546	174
Smoking	36	2004	482	147
Railroad	2			
Equipment	11			
Lightning	11			
Misc.*	162 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



CAPITAL AREA MUTUAL AID FIRE COMPACT



President: Stewart Yeaton

Chief Coordinator: Dick Wright

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

Email: capareac1@verizon.net

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

2008 ANNUAL REPORT TO BOARD OF DIRECTORS

This report is presented to the Board of Directors of the Capital Area Fire Compact as a summary of general activities for the 2008 calendar year. It is also forwarded to the governing bodies of the Compact's member communities for informational purposes.

The Compact departments provide emergency fire and rescue services, including emergency dispatching, to its twenty member communities. The Compact's operational area is 711 square miles with a resident population of 124,827. We also provide and receive mutual aid responses with communities beyond our member area.

Dispatch services are provided by the City of Concord Fire Department's Communications Center utilizing eight shift dispatchers and the Dispatch Supervisor. Fire and Emergency Medical dispatched calls totaled 21,967 in 2008. We continue to be one of the busiest regional dispatch centers in New Hampshire. The detailed activity report by community is attached.

The Chief Coordinator responded to 152 incidents in 2008, assisted departments with management functions on major incidents, and participated with Chief Officers on mutual aid response planning. Data entry of dispatch information is handled at the Compact's administrative office utilizing a part-time Administrative Assistant. The Chief Coordinator continued to participate on several state and regional committees that affect mutual aid operations. The 2007 Command Vehicle responds to all major mutual aid incidents and is available to function as a Command Post.

In 2008, the State of New Hampshire suffered heavy damage from severe weather conditions. One of these major events was a tornado that touched down in the Deerfield/Epsom area on July 24th and quickly traveled northerly ending in the Ossipee area. This event caused heavy property destruction and the loss of a life. The other major event was a severe ice storm in December in the southern sections of New Hampshire. Heavy ice damage caused major power outages affecting upwards of 300,000 residents and businesses for many days. These events tested the resources of many public safety agencies, including the Compact. Although many of our member communities were directly damaged, we were able to play a major role in providing personnel and equipment resources during both of these events to other communities. Most of these responses were provided through use of the New Hampshire Fire Mobilization Plan, a response plan that the Compact heavily supports and participates in.

With the aid of Homeland Security grant funding, we continue to move forward toward completion of radio upgrades to digital capability. The installation of a digital capable radio console is in progress at Fire Alarm Dispatch as this report is being written.



CAPITAL AREA MUTUAL AID FIRE COMPACT



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The 2008 Compact operating budget was \$851,282. All Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided through this budget. Funding by the member communities is based on a combination of property valuations and population.

The Compact Training Committee chaired by Assistant Chief Dick Pistey, with members Chief Keith Gilbert, Chief Gary Johnson, and Chief Peter Angwin assisted all departments in hosting mutual aid training exercises during the year. Mutual aid drills involve several departments and test the system capabilities in fire suppression, emergency medical, mass casualty, rescue, hazardous materials, incident management, and personnel safety. We thank the Training Committee for their continuing support to the Compact.

The Central New Hampshire HazMat Team, representing 55 communities in Capital Area and Lakes Region mutual aid systems continues to train and responds to hazardous materials incidents in our combined coverage area. The team operates under the direction of Chief Bill Weinhold with three response units and will welcome personnel interested in becoming active members. We appreciate and thank the team members for their dedication in providing this important emergency service.

We encourage all departments to send representatives and actively participate in all Compact meetings. Your input is needed on all issues and your members need to be informed of Compact activities and planning.

Thanks to all departments for your great cooperation.

Please contact any Compact officer or the Chief Coordinator if we may be of assistance.

Dick Wright, Chief Coordinator
CAPITAL AREA FIRE COMPACT

Health Department

The health department reviewed and approved 2 new and 19 replacement septic system designs during the year. The total number of systems reviewed dropped 68 percent from the 2007 calendar year. This is a reflection of the economic slowdown that is presently being experienced.

The health officer continued to test the water at Northwood Beach to ensure that the bacteria level was within the parameters that permitted it to be open for swimming. As in the past, the beach was closed on several occasions due to high bacteria levels. The cause of this problem has not been discovered.

The December 2008 ice storm presented food spoilage issues that needed to be addressed at all of the restaurants and retail stores selling perishable items. Many hours were spent over a several day period to insure that food needing disposal was in fact removed from display and not sold.

The health department continues to see premature septic system failures. The current board of selectmen does not support requiring test pit and bed bottom inspections.

The health department continues to actively participate in the Capital Area Public Health Network. The health officer is involved with other town officials in preparing for a potential pandemic.

The town has seen an increase in feral cats in several areas. These cats can become rabid. Efforts continue to bring this problem under control.

FUNCTION	2008	2007
Premature system failures	4	8
Replacement systems	19	29
New systems	3	24

Respectfully submitted,
Donald Arsenault, Health Officer

Highway Advisory Committee

Under the leadership of Robert Bailey as chairman, the committee first established their meeting dates for the calendar year 2008. They chose the last Wednesday evening of each month and met at the Narrows Fire Station at 7:00 p.m. Each meeting lasted between one and two hours and included a monthly report of the road agent.

The year 2008 was a difficult year for planning construction projects. The flooding of 2007 was still being discussed with FEMA and the town's engineering firm, and bidding was completed for the Old Turnpike Road culvert work. The necessary repairs to the Bennett Bridge Road causeway became complicated as FEMA required that the closed Class 6 section of Bennett Bridge Road be reopened as an emergency road that would be used during the reconstruction of the causeway and installation of a new large culvert. There are several properties located on the Bennett Bridge Beach side of the causeway that could not be left without emergency assistance during the reconstruction. This entire project required months of planning, and there was no money raised in the 2008 highway budget for the necessary emergency road or the causeway work, other than part of the engineering work. Working with FEMA took many months as there were other disasters in the USA that took FEMA help away from our area, and the tornado that struck on July 24, 2008 also put some of our project work on hold.

Because receiving money from FEMA requires that the work is completed by the town first and the cost of the work then submitted for payment to FEMA, the highway budget suffered. The town had to use 2008 highway funds to pay the contractors, but will not receive FEMA's 75% portion of the expenses until 2009. The balance of the expenses are usually shared with 12 ½% received from the state, and the other 12 ½% being borne by the town. The town has applied for an extension of time to complete the Bennett Bridge Road project, as the work cannot be done during the summer months when Bow Lake is at its highest mark. The work will be put out to bid during the spring of 2009, with construction to be done after draw-down of the lake in the fall. Money is to be raised in the 2009 town budget for this project. It is expected that the emergency road will be completed by the end of 2008.

The year 2008 began as a very snowy one, and before Town Meeting in March the winter snow and ice budget was depleted. Additional funds were not asked for at Town Meeting, in an attempt to keep the town's total budget in line. We are hopeful that the little money left in the highway budget will carry us through the recent December ice and snow storms. It has been a very frustrating year with the cost of fuel and paving reaching their highest prices ever.

The committee also met with a Northwood Planning Board member to discuss the impact of traffic on First New Hampshire Turnpike, and the need for turning lanes and sidewalks for those students who live near the schools. The committee also discussed asking the state to bring back the East/West Highway bypass plan which was completed 20 years ago, to see whether there could be consideration again for having Route 4 bypass part of our town in order to eliminate most of the truck traffic. The committee will continue to

Highway Advisory Committee

work with the planning board and Strafford Regional Planning Commission on making safety improvements for all our town and state roads within Northwood, along with the complete corridor of Route 4 from Portsmouth to Concord.

The Highway Advisory Committee welcomes anyone who would like to become a member of the committee. New ideas, experience and knowledge are always welcome. To become a member, the selectmen ask that you submit a letter of interest to them for either a member or alternate member position. Appointments will be made after Town Meeting in March.

The committee thanks all those who have assisted the committee and the road agent during the year 2008, especially Steve Bailey who served as liaison for the selectmen with FEMA and the road agent. We look forward to a very productive year 2009.

Respectfully submitted,
Robert E. Bailey, Chairman
Steve Bailey
Fred Bassett
Alan "Joe" Holmes
Jim Wilson
Andrew John Lane
Marion Knox
Paul Belliveau

Human Services

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 the human services department worked with 37 cases, of which 22 received monetary assistance. This was a slight decrease in case numbers from 2007. This year proved to be just as challenging for people on many levels, including the unexpected tornado and ice storms. The economy has made it more difficult to regain financial strength, which has required assistance to be provided longer throughout financial hardships. Rising prices of gasoline/diesel and heating oil, utilities, rental/mortgage payments, medical/prescriptions, loss of employment income, and other factors contributed to the fact that welfare expenses exceeded the budgeted amount.

It remains 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 many people who donated goods and money to those programs. In addition to the Food Pantry, the local churches of Northwood and Nottingham increased the number of food baskets donated at Thanksgiving and Christmas from 32 in 2007 to 51 in 2008. Thank you to all. Also a BIG "thank you" goes out to Treatment Solutions for donating and delivering Thanksgiving baskets to families and to Meyer Family Dentistry for "adopting" a family in need for Christmas. We would not be able to keep these programs running without each and every individual's heartfelt time and donation, again thank you all!

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,
Amy Elliott, Director

Library Trustees

2008 offered many challenges to the Chesley Memorial Library but with hard work and perseverance, the trustees and staff managed to move the library forward in a positive direction. Water proved to be an ongoing source of problems: assorted leaks, pump problems, and water system woes all combined to create continuing disruptions in service. We closed the youth area (and restroom facilities!) several times without advance notice and appreciated the patience our library patrons exhibited throughout the entire repair process.

The youth area also closed several times although for a much more exciting reason! This was the year that the dream of renovating the youth area downstairs became a reality. Youth librarian Danielle Fortin designed new bookshelves; Northeast Credit Union donated funds; Lord's Carpentry donated their time and built the shelves at cost; local artist David Burton and art class students Shawn and Cody Myers painted a major portion of the shelves; staff members and trustees helped in countless ways; and many other volunteers contributed multiple hours to complete the project. It was definitely time-consuming and took much longer than we all hoped, but the result was stunning and we have heard nothing but positive comments. The project provided much-needed seating and additional shelf space along with a fresh new look. The trustees held an Open House on November 15 to celebrate the renovation of the area.

The library's circulation system (Pacemaker) crashed on August 27, a date we are not likely to forget anytime soon. The system was obsolete and (unfortunately) we discovered the hard way the backup system was obsolete as well. Although we were already in the process of switching to a new circulation system, we lost so much data that we decided to move to an online circulation system. This allowed us to recover most of our records from the state library and provided secure data backup to prevent the same situation from happening again. It also allowed us to provide patrons with popular options like renewing items over the phone! We never closed the library during the process and the library staff worked hard to run the circulation desk without the use of a computer until the new system (LibraryWorld) was up and running September 22. We have not finished adding local barcodes to our online holdings; we faced a huge task with over 17,000 books to add! However, we made excellent progress thanks to the dedication of every single staff member.

The library's web site (www.chesleylib.com) continued to provide information about the library, its services, and programs. The youth librarian created a link to our new online catalog (another popular LibraryWorld feature) so patrons could check from home to see if the library owned the items they were looking for and if the items were available or not.

Circulation statistics were not exact this year because of the system crash, but we estimated to the best of our ability. There were approximately 19,408 items checked out. We had 1,857 library patrons when the system crashed. We have activated library cards for 377 patrons so far on the LibraryWorld system. The interlibrary loan program continued to be extremely active – the library borrowed 685 items from other libraries and loaned 778 items to other libraries. This made our library a “net lender” since we loaned more books than we borrowed. The library's two public access computers were constantly busy- patrons logged in 1,462 times throughout the year!

The library continued to hold programs for children and young adults. Story Time and Lapsit provided local children access to traditional story hour programs. The Teen Reads Book Discussion Group met whenever possible. Local artist David Burton offered “Basic Art For Kids” during the summer. The library cancelled several evening programs for children and

Library Trustees

young adults due to lack of attendance, a trend that many other libraries in our local cooperative reported as well. Instead of bringing children and young adults into the library via programs, the youth department concentrated on bringing library services to the school. The youth librarian scheduled school visits, improved the communication process for major projects, worked on offering computer training courses for children and parents, and implemented a “teacher card” program so local teachers could take advantage of resources at the public library for their students.

The library served as a voting site for book awards for children and young adults: the Great Stone Face Reading Award, the Ladybug Picture Book Award, the Isinglass Teen Read Award, and the Flume NH Teen Reader’s Choice Award. The library featured books from each category in special displays and patrons could ask library staff for more information about the awards.

The youth department offered lots of fun with the annual summer reading program. This year featured the Australian theme “G’day For Reading.” Drop-in craft sessions/reading evaluations held weekly throughout the summer kept participants very busy. A “Kids, Books & the Arts” grant enabled the library to hire magician Mr. Phil for a Summer Reading Program performance and balloon workshop in August. Participants earned raffle tickets for reading and entered their choice of prize drawings at the end of the summer.

The second annual Edible Book Festival (sponsored by the youth department in March) proved to be a huge success once again. Edible books included anything based on books: titles, characters, scenes...as long as the entry featured a food item, there was no limit. New Hampshire Public Radio covered the event and provided great publicity for the library.

The adult department also offered a variety of programs for patrons to choose from. The Christa McAuliffe Planetarium Pass was once again available for all library patrons to use due to a donation in memory of Nelson Heroux. Library trustee Norma Heroux taught free knitting classes and David Burton taught free art classes. New Hampshire State Council on the Arts Fellowship Finalist Elizabeth Longfellow held a reading at the library in October that was standing room only. Several “Introduction to Video Production” workshops were co-sponsored by the library with the Northwood Recreation Department and the Cable Advisory Committee. The library teamed up with Northwood’s Food Pantry during the month of December for the second year in a row to “Give an item, get a card!” The library waived the \$5.00 replacement fee for lost library cards for patrons bringing in any items needed by the Food Pantry. The library also served as a drop-off site for the Northwood Fire Association “Santa’s Helpers” program and participated in the “Gift of Reading” program sponsored by Rockingham Community Action in December.

Two reading groups were available for adult library patrons to attend. The Northwood/Nottingham Book Discussion Group held evening discussions once a month. The Afternoon Book Discussion Group held afternoon discussions once a month. The evening group sponsored two author visits: Roberta Isleib (author of “Deadly Advice”) in June and Katherine Towler (author of “Snow Island”) in October.

The library offered downloadable audio books again this year. (For library patrons interested in trying out the service, go to the library’s web site, click on the “Download Audio Books” link, click on the “Download Audio Books” icon, choose “My Account,” select Chesley Memorial library from the drop down menu, and type in your library card number. Don’t have a library

Library Trustees

card with a barcode? Just visit the library for a new card! Install the free media software, checkout and download your titles, then transfer them to an MP3 player or burn them to a CD and enjoy your audio books anytime, anywhere. Instructions on using the software and downloadable books are available on the site.)

Local groups, individuals, and non-profit organizations used the meeting room when it was available. Several students used the meeting room for tutoring sessions. The meeting room was closed a good portion of the year due to the bookshelf project, but the room was back in business once the project was completed. Anyone interested in using the library's meeting room should contact the library director for more information.

The Friends of the Northwood Libraries kept very busy in 2008. The Friends hosted Rebecca Rule's book launch for "Live Free And Eat Pie" in July. The Friends held the second annual "Humor and Harmony" program featuring Cordwood and Rebecca Rule in November. They purchased folding chairs, a digital camera, a book truck, and a new sidewalk swinger sign for the library this year. The Friends work hard to raise money for the library and they are always looking for new members so contact the library for more information if you are interested in joining the Friends. It's nice to have good "Friends" when you need them!

Volunteers contributed 250 hours of service this year. Library volunteers came from many sources: Friends of the Northwood Libraries, community service, local residents, etc. We appreciate their efforts and all the support we received throughout the year from library patrons and local businesses.

Staff members include library director Donna Bunker, youth librarian Danielle Fortin, library assistants Lynne Young and Annette Blake, and library aide Pat Adams. Norma Heroux, Ann Kelley, and Margaret Walker serve as library trustees; Lorna Patey and Pat Bondelevitch serve as alternate library trustees. The library is open: Mondays, Wednesdays, and Thursdays 9:00 a.m. - 8:00 p.m.; Tuesdays and Saturdays 9:00 a.m. - 1:00 p.m. Library staff and trustees invite you to visit the library soon and see what your local library has to offer.

Respectfully submitted,
Norma Heroux, Chair, Library Trustee
Ann Kelley, Library Trustee
Margaret Walker, Library Trustee

Planning Board

In 2008, existing planning board members Bob Fletcher, Ken Curley, George Jabre, Peter Jones, and Nikki Roy welcomed newly elected member Herb Johnson and saw the election of former alternate Roger LeClerc to full-member status. We also appointed new alternates: Scott Campbell and former chairman Eric Reitter. After elections in March, the board elected Nikki Roy to the position of chairperson and Bob Fletcher to vice-chair. Unfortunately, in June Mr. Fletcher resigned his position as vice-chair and the board elected Pete Jones to this position. Following George Jabre's resignation in the fall, Scott Campbell was appointed to the board as a full member.

Consistent with the general state of the economy, the planning board saw a decrease in the number of applications this year. The board approved two subdivisions resulting in the creation of two new lots, including a 69+ acre lot to be used for conservation and water resource protection purposes. Additionally, one boundary line adjustment was approved. Three minor Site Plan applications were also conditionally approved, creating a new family group day care facility in town, allowing the conversion of a former antique business to an office space, and approving the conversion of the Misty Leah LLC cottages to condominiums. In addition, the board oversaw two voluntary mergers and the revocation of two expired conditional approvals. Additionally, the board reviewed and commented on a site plan submitted by the Northwood Library Trustees for an expansion of the library's parking lot.

Although the number of applications to the planning board was down, the board continued to be busy, spending much of its time reviewing site plan regulations with the board's Design Review subcommittee. This summer, the landscaping, parking and stormwater management portions of the site plan regulations were revised. Efforts by the town planner to reformat the Northwood Development Ordinance to make them more easy to use are ongoing.

The Water Resources subcommittee was very busy this year, overseeing the completion of two projects completed with matching grant money from the New Hampshire Estuaries Project. The first project, entitled "Northwood Stormwater Technologies" explains the need for stormwater management and describes stormwater management technologies that may be appropriate for Northwood. This educational document was accompanied by an informative presentation to the town in November by the authors, TTG Environmental Consultants, LLC. Copies of the report are available for review at the town hall. This document and the information provided at the presentation will be invaluable resources to the board when reviewing new site plan applications.

The second part of the grant received from the New Hampshire Estuaries Project was for review of Northwood's regulations and development of a draft ordinance for protection of riparian and shoreland areas adjacent to streams, river, lakes and ponds in the town. This work, completed by Strafford Regional Planning Commission, culminated in a

Planning Board

“Proposed Draft Protected Shoreland Ordinance,” which was presented to the planning board in November. This document was reviewed thoroughly by the planning board and portions were used to inform the draft ordinance changes proposed by the planning board for consideration by members of the town through the 2009 ordinance review process.

In 2009 the planning board hopes to continue to work with the Water Resources subcommittee to develop the most appropriate methods to protect Northwood’s important water resources. We also hope to address the capital improvements program, review public safety issues with respect to access in the Gulf area, and investigate sources of funding for safe pedestrian access on portions of Route 4.

Town Planner Elaine Planchet, Board Administrator Linda Smith, and Board Secretary Lisa Fellows-Weaver provided invaluable assistance to the board this year, as always, and the board is grateful for their continued service to the town. In addition, the board is grateful to the hard-working residents who have volunteered their time and served on the Water Resources subcommittee, including its chairperson, Karen Smith, and the Design Review subcommittee and its chairperson, Mary Tebo. The planning board extends its deep gratitude to these dedicated individuals.

The planning board continues to encourage all interested members of the public to attend planning board meetings and contribute their input and ideas to the development decisions of our town.

Respectfully submitted,
Nicole Delude Roy, Chair
Peter Jones, Vice-Chair
Ken Curley, Selectmen’s Representative
Scott Campbell
Robert Fletcher
Herb Johnson
Roger LeClerc
Victoria Parmele, Alternate
Eric Reitter, Alternate

Police Commission

The Northwood Police Commission continued to hold their regular monthly meetings on the third Tuesday of each month at 11 am at the police station during 2008 and work sessions were scheduled on an as needed basis. In 2008, 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 may request in advance by contacting the board administrator at 942-5586, ext. 205 or boardadministrator@town.northwood.nh.us

After serving the department for 22 years Chief Michael D'Alessandro informed the commission in late spring, of his plans to retire at the end of October. After allowing the news to settle in, the commission took on the task of preparing for the transition. For nearly two decades Chief D'Alessandro was the man leading the department whose mission is to serve and protect the citizens of Northwood. Not only was he a familiar face in the community; for many newer residents he was the only police chief they have known. A press release was distributed to inform the citizens of Northwood of the change to come.

In early fall, after thoughtful deliberations, the commission announced that we were promoting Lt. Glendon Drolet to the position of Chief of Police, effective November 1. Lt. Drolet has worked under the guidance of Chief D'Alessandro for the past seven years and has been a respected and valued member of the department.

The Northwood Police Commission asks you to join us in saluting Chief D'Alessandro for his many years of professional service and to wish him well as he pursues other interests. We also ask for your support in welcoming Chief Drolet as he takes on his new position.

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

Police Commission



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A YEAR OF TRANSITION

Above, from left: Police Commissioner John Schlang, Police Chief Drolet, Police Chief D'Alessandro, retired, Commissioner Spike Bryant, and Commission Chairman Richard Cummings.

Left: Town Clerk/Tax Collector Judy Pease administers the Oath of Office to incoming Chief Glen Drolet

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Police Commission

PRESS RELEASE FOR CHIEF D'ALESSANDRO'S RETIREMENT

Northwood, NH. – Police Chief D'Alessandro to retire in October



Northwood Police Chief Michael D'Alessandro is retiring after 22 years with the Northwood Police Department. Chief D'Alessandro started with the department in September of 1986 as a part time officer. He attended New Hampshire Police Standards & Training in the fall of 1986 to become a certified part time officer. One year later he attended the police academy to earn his full time officer certification. He was promoted to the position of Sergeant in 1989, and was appointed Acting Chief of Police in 1990. He was selected for the position of Chief of Police in 1991 and has served in that capacity for the Town of Northwood since that time. His retirement will begin on November 1, 2008, at which time he plans to pursue other interests.

During Chief D'Alessandro's tenure, the department has seen many positive changes, activities and instituting of new programs. The department has gone from 2 full time officers to 6. The DARE program was enacted to reach several age groups at Northwood Elementary School and many of the DARE graduates are now young adults. A school resource officer has been added as a permanent staff member at Coe-Brown Academy. The police department was computerized in 1993 and there has been continual upgrading of equipment and the cruiser fleet during Chief D'Alessandro's leadership. A major change occurred in recent years with the move of the department from its location at the town hall to a new home on Rt. 4 when the former Post Office building became available. The police department, along with help from the community, contributed many volunteer hours to assist in the renovation of the new police station. A three bay garage was later added to protect the cruisers from the elements and keep them ready for service during the winter months.

The Northwood Police Commission, on behalf of the citizens of Northwood, accepted the resignation of Chief D'Alessandro with regret, noting his many years of dedicated and professional service to the town of Northwood and wishes him continued success in his future endeavors.

Lt. Glen Drolet has been promoted to the position of Northwood Police Chief to begin Nov. 1. He has been with the department and worked under Chief D'Alessandro for the past seven years.

Police Department

The Northwood Police Department experienced several changes in 2008. The most notable was the retirement of Chief Michael D'Alessandro on October 31, 2008. Chief D'Alessandro started with the department in September of 1986 as a part time officer. He attended New Hampshire Police Standards & Training in the fall of 1986 to become a certified part time officer. One year later he attended the police academy to earn his full time officer certification. He was promoted to the position of Sergeant in 1989 and was appointed Acting Chief of Police in 1990. He was selected for the position of Chief of Police in 1991 and has served in that capacity for the Town of Northwood since that time. All the members of the Northwood Police Department and the Northwood Police Commission would like to thank Chief D'Alessandro for his 22 years of service to the Town of Northwood and wish him the best of luck in all of his future endeavors.

Lt. Glen Drolet was promoted to Chief of Police on November 1, 2008. Chief Drolet has been with the Northwood Police Department since August of 2001. Chief Drolet began his law enforcement career with the United States Border Patrol in Brownsville, TX in 1997. Chief Drolet has served as the department's D.A.R.E. officer for the last three years at the Northwood School.

Officer Shane Wells returned back to Northwood in April after a one-year deployment to Iraq with the New Hampshire Army National Guard. The members of the department and the Northwood Police Commission would like to thank Officer Wells for his service to his country.

Corporal Joseph Lister was hired in April to replace Corporal Johnson who left the department for a position in another community. Corporal Lister came to us from the Epsom Police Department and has been a full-time police officer since 2003. In October the department welcomed Officer Adam Govoni to the department to fill the position left vacant by Officer Steve Soares' departure from the department. With the retirement of Chief D'Alessandro, this left a vacant full-time position and on November 1 Officer Joan Glancy was sworn in as a full-time officer to fill that position. Officer Govoni and Officer Glancy will be attending the New Hampshire Police Academy starting in January 2009. We welcome them to Northwood and wish them the best of luck with their new careers.

The Northwood Police Department answered 1,032 calls for service. The department made 214 arrests in 2008. Arrests were made for Driving While Intoxicated, Domestic Violence, Burglary, Possession of a Controlled Drug, Transportation of a Controlled Drug, Assault, Criminal Threatening and a variety of other charges. Northwood Police Department responded to 107 motor vehicle crashes. There was 1 fatal collision in Northwood in 2008. Officers made 2,067 motor vehicle stops resulting in 1,601 warnings and 466 summonses.

The Northwood Police Department took part in state and federally funded patrol grants again in 2008. These extra patrols specifically target Driving While Intoxicated and speeding violators. The department will continue applying for these and other grants in 2009.

Respectfully submitted,
Glen Drolet, Chief of Police

Recreation Commission and Recreation Department

In 2008, the mission of the Northwood Parks and Recreation Department and Recreation Commission was to provide safe, fun, and cost effective activities for the residents of the Town of Northwood. Our hope is that the community was able to enjoy the activities that were offered!

The senior population in our community were offered the opportunity each month to participate in a trip to a variety of affordable destinations. These trips were planned with the special needs of senior citizens in mind. The Christmas Tree Shop, Mount Washington Cruise, Lindt Chocolate Factory, Master Sand Sculpting Competition, Tanger Outlets, Museum of New Hampshire History, Van Otis Chocolate Factory, a trip to view the fall foliage, and the New England Flower Show are some of the exciting trips that the seniors in our community had the opportunity to join. In addition to the monthly trips, seniors were also given the opportunity to enjoy the Boston Duck Tour trip, flower show, and to participate in the cake decorating or video production class.

The recreation department and commission also provided the adults in our community with a variety of programs, classes, and trips to enjoy. Sports programs included men's and women's basketball in the winter, softball and co-ed soccer in the summer and fall months, and a family ski day. There were also a variety of classes that were held, including Tai Chi, cake decorating, video production, and aerobics. Adults were also able to enjoy trips to the Boston Duck Tour and the New England Flower Show.

Children continued to be a very important focus of the recreation department and commission in 2008. We offered a number of programs including a Red Cross Certified Teen Babysitting Class, open gym and Candy Bar bingo during winter vacation, tubing at Pats Peak, a track & field program, summer camp, Red Cross Certified Swimming Lessons, summer & fall soccer, and a clay workshop class. We also offered many events that children were able to enjoy with the participation of family members. Those programs included a family ski day, Easter egg hunt, make-your-own-pizza at Cooper Hill Pizzeria, ice fishing derby and the spring fishing derby, haunted and un-haunted hayride at Camp Yavneh, and a holiday party with crafts.

The mission of the Northwood Parks and Recreation Department and Recreation Commission focuses efforts on all residents of the community; this even included some of the youngest members. Children 2 to 6 years old were also able to enjoy the enriching benefits of swimming lessons, soccer, open gym, weekly nature walks, a forest exploration program, and summer camp. Many of the family oriented programs were also easily enjoyed by the very young; the family ski day, Easter egg hunt, un-haunted hayride, fishing derbies, make-your-own-pizza at Cooper Hill Pizzeria, & a holiday party.

Recreation Commission and Recreation Department



Connor Bell shows off his prize fish. Connor, shown with his dad Patrick Bell, brought in the last catch of the day at the Ice Fishing Derby held at Harvey Lake.

Over the course of 2008, phase 1 of the development of the new ball fields was completed. After the turf has had time to grow and mature, the residents of Northwood will be able to enjoy the use of the beautifully planned and developed area on Route 4.

We would like to thank all that supported our program through both volunteering and participating. Your support has helped to make 2008 a successful year.

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

Recycling Committee

In 2006 the town set up a town administration study committee to recommend improvements to town operations. Among the suggestions for the transfer station was the reinstatement of the recycling committee, which was completed this year with a full five members. Our initial philosophy was to maximize the amount of money we could obtain from our recyclables. The committee recommended to the selectmen that #1 and #2 plastics be pulled from the wet waste stream and recycled. Plastic recycling began in April. The lighter container of plastics was going to be piggy-backed on top of the paper container for a no-cost approach to transportation. This very quickly turned into a co-mingle program where all 7 types of plastics, clean tin, and glass were recycled together. The support of the town for this program was very strong.

The Swap Shop was opened in May, after the town voted to institute one at the town meeting in March. The Chesley Memorial Library donated two huge shelving units. While there has been good turnover for some items, others have remained in the building for long periods of time. There has been a problem with articles, such as air conditioners, etc., that require the payment of a fee for recycling being left at the Swap Shop without payment. The selectmen will be addressing this. Transfer Station Supervisor Steve Preston and the committee have experimented with signage. This has at times created some confusion when our signs were misunderstood and much amusement when people stood in front of a sign and did what the sign said not to do. Once the recyclables market settles down, we will recommend to the selectman that professional looking signs be purchased from the Keep America Beautiful program.

Although recyclables brought in good revenue earlier in the years because commodity prices were high before the global market sank, the year ended on a difficult note with the bottom falling out of the price of the commodities. The strategy of the transfer station had to be turned a full 180 degrees in the fall and is now concentrated on attempting to minimizing the cost of disposing of recyclables. Steve Preston has made good use of his expanded hours researching the markets and designing programs that make the best sense. The drop in commodity prices late in the year required a complete rethinking of the process of collecting recyclables. The committee worked with Steve Preston to fine tune his plan to collect plastics in the left compacter and collect wet waste in the right. This plan has allowed us to maximize the tonnage of both plastics and wet waste in each pull and helps to keep the transportation expense down. We also recommended a temporary return to using the glass pit and putting tin in bin #2. We began to review the flow of people and materials through the transfer station but when we had to change the methods of collection in October, we placed the review of traffic flow on hold until commodity prices work in our favor again.

We have been working to collect statistics on how many times we need to have the recyclables “pulled” (hailed away, a cost item for the town) from our vendors, and how much tonnage is involved. We recommended that the record keeping at the transfer station be changed to include the dates a new container was placed into service and when it was pulled so that we will be able to use the dates to combine the cost of removal with

Recycling Committee

the revenue taken in. These measures will help with expense control and budgeting. The committee has also recommended that the transfer station purchase a cash register that will print a receipt for fees paid and keep a record of all the transactions (type of recyclable and fee collected). Each type of material that has a fee for disposal will be given an account number in the cash register so we can combine the revenue taken in with the expense of disposing of the material.

The committee is very pleased with the progress made this year, and how well Mr. Preston, the selectmen and the committee have worked together. Our goals for next year include setting up state of the art record keeping protocols for recycling programs to maximize the return to the town and keep the costs down.

Respectfully submitted,
Jim Vaillancourt, Chairman
Lucy Edwards, Secretary
Ben Edwards
Margaret Walker
Doug Chamberlain

Road Agent

The past year saw a lot of extremes in weather. The winter was long and had near record breaking snowfall. This required many hours plowing and sanding; it also required that we use more salt and sand than usual which caused us to go over budget on winter maintenance. We also had a particularly destructive ice storm, which caused a lot of tree damage throughout the town. The tree damage will be cleaned after the snow has gone in the spring. During the storm the highway department was assisted by the police, fire, and the emergency management team. Their help was greatly appreciated.

During the spring we graded all gravel roads and added gravel where needed. While grading several of the roads, the ditches were cleaned out to make better drainage; this helped the roads to hold up to traffic better during the summer. We also had several very heavy rain storms. After these storms, we had to make necessary repairs to the roads. New culverts were installed on Canterbury Road and Old Turnpike Road in areas that had previously flooded, and these were part of the washouts that FEMA had approved repairing.

We also were just on the edge of the tornado that went through Deerfield and Epsom. Although we had very minor damage, our thoughts were with our neighbors, as the damage in some areas was very hard to believe.

During the summer, we ditched Old Pittsfield Road and Old Turnpike Road. Old Pittsfield Road was reclaimed and repaved. The extensive work that was done on Old Turnpike Road, along with the price increase in pavement, resulted in our inability to pave this year. We decided to prep the road and pave this spring, hoping that prices will fall back down.

The Coe Woods subdivision was also finished with funds held in escrow. The Bennett Bridge Road extension was started after FEMA approval. This road has to be completed before work can be started on the beach as we have to have a way for people to get in and out as well as emergency vehicles.

In 2009 we are planning on reclaiming Old Turnpike Road. Blakes Hill Road is also scheduled to be prepped; this will include ditching and culverts as well as tree removal where necessary. All roads will also be graded in the spring and fall, and roadside mowing will be done next summer.

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

Respectfully submitted,
Jim Wilson, Road Agent

Safety Committee

The safety committee finalized three new safety policies as part of their regularly scheduled meetings during the year. These policies were suggested by the town's insurer to bring the town in compliance with the New Hampshire Department of Labor requirements.

The committee continues to review all safety related issues pertaining to town personnel and property. Two turning lane additions to improve safety along Route 4 were suggested to the Northwood Highway Advisory Committee. Accident reports were reviewed and suggestions to attempt to avoid similar future accidents were generated.

The committee is presently made up of the following individuals:

Respectfully submitted,
David Hickey, Chairman
Paul Martel
Annette Blake
Glen Drolet
Kevin Madison
John Schlang

Selectmen

2008 was a challenging and successful year for the Northwood Board of Selectmen.

The challenges in 2008 were mostly caused by nature: the winter was one of the snowiest in many years. As a result of the record amount of snowfall, road projects scheduled for the summer of 2008 were modified or postponed to keep within the budget.

In July a tornado struck Northwood causing the destruction of houses along Northwood Lake. In the aftermath the board authorized the transfer station supervisor to waive fees for those residents bringing in materials from the cleanup.

In early December an ice storm caused power outages for some residents for up to 10 days. The Emergency Management team handled it effectively by opening a rescue shelter at the school, clearing downed trees from roadways, pumping water from basements and checking on indigent residents. The teams' training and preparation really paid off.

We would like to thank all the emergency personnel, town employees and volunteers who put in many long hours helping the community survive the challenges of 2008.

There were many successes in 2008: in March the continuity of the board was maintained with the re-election of the incumbent selectman, and at Town Meeting after much discussion the budget was passed as presented.

In August the construction of the recreation ball fields was completed. The town is scheduled to open the fields for full utilization in the spring of 2010.

In November the expansion of the Chesley Memorial Library parking lot was completed. In the past few years due to limited parking at the library patrons have had to park in the Park and Ride lot. The increase in parking spaces will help alleviate the need for patrons to cross Route 4.

Also in November the Northwood Community Center was reopened after being renovated. Our thanks go out to the many volunteers who donated time and materials to complete this effort.

The board would like to thank all the volunteers that donate their time and energy to the numerous town boards, committees and commissions. The town could not function without these volunteers. If you have an interest in serving, each March there are a number of appointments that need to be filled for different town committees and boards. A volunteer form is available at the town office and a copy of the form is in the back of this report which may be photocopied. Elected positions are determined by ballot each March and change each year dependent on the length of term and how many open positions need to be filled. We encourage all of our residents to consider volunteerism.

Selectmen

As we complete another year, we acknowledge the success of our efforts is dependent on working together as a team. Town Administrator Paul Martel has been a natural fit for Northwood. His knowledge of municipal operations and professional leadership has been an asset for the selectmen, town departments and our citizens. His positive approach to achieving results has made it a pleasure to work with him. He will be retiring after Town Meeting 2009 and we wish him well. We fully expect that some of his free time will be spent at Gillette Stadium encouraging the Patriots on to the post season.



Town Administrator Paul Martel

In closing, we welcome your ideas and ask for your support in finding solutions to meet the challenges we face.

Respectfully submitted,
Ken Curley, Chairman
Alden Dill, Selectman
Scott 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 (SRPC), a political subdivision of the State of New Hampshire, serves in an advisory role to Northwood and seventeen other member communities in Strafford, Rockingham and Carroll Counties. We provide professional planning services to boards, officials, and citizens and facilitate regional collaborative efforts to fund and implement regional and local projects.

SRPC's professional staff offers a range of planning services in transportation, land use, hazard mitigation, economic development, natural resources, and geographic information systems (GIS) mapping and analysis. These services are designed to meet the needs of the volunteers who are the foundation of SRPC communities. Our member communities have access to SRPC educational resources including our website, workshops and forums, and personalized training.

SRPC conducted the following projects and initiatives for Northwood in 2008:

- Worked with Water Resources subcommittee to prepare a draft buffer ordinance, matrix and maps through funding provided by the NH Estuaries Project.
- Compiled 2005 NH DOT crash data and prepared a 3x3 ft map for Town purposes.
- Updated road inventory for Town, including the addition of 1.7 miles of new public road.
- Created a 2005 land use layer that can be used for land use planning and buildout analyses.
- Compiled natural resources data for use by Town and state agencies.
- Provided information on Access Management principles and assisted with implementation activities supporting the Memorandum of Understanding signed by NH DOT and Northwood.
- Distributed *New Hampshire Planning and Land Use Regulation* books to land use boards.

In 2009 the New Hampshire Charitable Foundation, coordinated through the NH Estuaries Project, has funded SRPC to prepare an environmental assessment of each Town's land use policies, regulations, and ordinances. We are an official Census 2010 partner and will be assisting with final mapping preparations for the next Census. Additionally, as the federally mandated Metropolitan Planning Organization, we will continue to collect traffic counts, road inventory changes, update the traffic model, provide air conformity analyses, assist with the development of grant applications for Safe Routes to School and Transportation Enhancement projects, and collaborate with NH DOT, federal transportation agencies and your officials and staff in regard to federally funded transportation programs and projects in Northwood.

We look forward to working with the citizens and officials of Northwood in 2009. 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, or call our office at 742-2523.

Technology Committee

The Northwood Technology Committee was formed in 2007 to assist the board of selectmen and town administrator, as well as other departments, with issues related to the town computer network, the communications systems, and to support improvements to the processes necessary to ensure continuation of government in case of a disaster.

The committee began the year's work by assisting the town administrator to implement a new back-up procedure for the town's data. As recommended by the committee, besides daily and weekly back-ups stored in the safe in town hall, a monthly back-up is now stored off-site in a fire-proof safe in the police station. The next project was to get in place a wireless network in the meeting hall and the building department, as a lower cost alternative to rewiring the network.

In July the e-mail system for town employees was successfully migrated to Google Mail, and a new host was put in place for the town website. Both moves ensured that there would be adequate data storage for the future and were done at no cost to the town. Town employees were provided with software to create pdf documents and encouraged to send out information to the public and post forms and notices on the website in this format. Almost everyone can read a pdf document on their computers, no matter what operating system and software they might be using. Again, this was at no cost.

In the fall the committee considered who the town should hire as their information systems consultant. We reviewed a number of vendor proposals and recommended to the selectmen that they contract with Peter Jones of Deerfield Technologies to support the town's computer network. Mr. Jones created and has supported the town website since 2002 and also provided the back end work for the e-mail system, in both cases as a volunteer. He lives in town and can provide rapid service by phone, e-mail or in person. He has been the chair of the technology committee since it began in 2007. He has stepped down from the committee, but will attend the meetings as the network consultant.

Respectfully submitted,
William Tappan, Chairman
Lucy Edwards, Secretary
Robert Young
Ken Curley, Selectman Rep.

Town Administrator

I have recently completed my first full year as town administrator for the Town of Northwood and I have to admit that it was a wonderful year. Administrating the Town of Northwood is a pleasure with the quality of people employed by the town and a board of selectmen who genuinely care for the town and its residents. The residents of Northwood are blessed with employees who are well versed in the duties they perform for the town. The leadership displayed by the governing body is example of how a small town should be run, with fairness, compassion and good judgment.

A revised personnel manual is near completion and a safety policy was adopted earlier in the year. Both documents are a requirement for the day to day operation of the town.

The year was not without emergencies and problems. The tornado, the ensuing flood, and the December ice storm caught everyone by surprise but not unprepared as the town's Emergency Management team sprung into action and proved how imperative training and preparation are in the case of emergencies. The same goes for the highway department and others who managed the emergencies and disaster of 2008.

2008 was a year that caught everyone off guard as the cost of gasoline, diesel, propane, heating oil and kerosene constantly increased until late October. The energy prices coupled with the record snow fall in the first quarter of the year and the summer of rain knocked the town budget totally out of kilter. Only the frugal and conservative approach all of the Town of Northwood departments took with their budgets kept the town afloat.

Another victim of the economy was the town cash balances as revenues dropped off during the year, resulting in departments having "appropriations" in their budgets but the checking account did not have cash to back up the budget. In the fall the bottom fell out of the recycling market which cut revenues drastically. Once again, department heads and employees held off any unnecessary expenditure to help Treasurer Knox avoid borrowing to keep the town operating.

Finally, as I prepare to leave the town's employment next year after Town Meeting I want to thank the board of selectmen for displaying confidence and trust in me for the time I have been here. To the employees, elected officials and volunteers of the Town of Northwood, thank you for making this short time I have had to share with you, the support to make a difference in the town, and making my time here a pleasure. Thank you to the town residents who have accepted me and supported me when I needed help. To all of you a sincere heartfelt thank you and I will always remember my nearly two years in Northwood, NH.

Respectfully submitted,
Paul A. Martel, Town Administrator

Town Clerk/Tax Collector

The Town Clerk/Tax Collector's office saw three new things this year. One was the election of the first African American president, the second was the election of the first woman senator from New Hampshire and the third was the introduction of a new style of motor vehicle registration. I am sure the first two items are more important than the third, but to us in the office the introduction of this new form is right up there in importance. The new form is altogether different from the old carbon forms everyone is used to seeing. It compares with the designs of other surrounding states, being much easier to read. We met the challenge it presented to us by squeezing our already tight quarters even tighter to accommodate an additional new printer as well as a place to store more forms. I'm sure everyone will be pleased with this new design once we get used to it.

The presidential election went very smoothly thanks to everyone involved. As you noticed if you exercised your right to vote, the parking situation was much better at the November election than at the primary, and additional ballot clerks and checkers being used moved the process along at a better rate. We had a very good turnout of 2427 voters, and registered 256 new voters on Election Day. It was very rewarding to see so many people come out to exercise their right. It would really be great to see that many at our town election, annual School Meeting and annual Town Meeting.

As another year has passed, Northwood has shown its strength and resilience once again, coming through a tornado and an ice storm, as well as a presidential election with all its political advertising. Hopefully, 2009 will not be as eventful, but if it is, wouldn't it be great if those events were all pleasant ones?

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

Town Facilities Committee

The committee is pleased to report that the reconstruction and upgrading of facilities on the first floor of the Community Hall on Main Street are completed. Only minor projects remain and the hall was used for the first time since the late 1980s for the fall meeting of the Northwood Historical Society on November 18, 2008. Over thirty people gathered for a pot luck supper meeting and to hear Mr. Shattuck of the On The Hill Collectables Antique Shop present a history of postcards. Other small town committees are expected to reserve space in the hall for their meetings.

The committee wishes to publicly thank the many people who stepped forth to donate their time on this community project, as well as those who were contracted to perform parts of the work.

The committee anticipates continuing the Community Hall restoration with the seeding of the lawn adjacent to the building and future paving of the parking lot. A grant has been applied for from the National Grange, as the second floor was an official Grange Hall in Northwood. Any grant funds received will be used to restore that space. However, the staircase to the second floor must be brought up to present code requirements first, and this work is included in our recommended 2009 budget.

The other major project completed in 2008 was the extension of the Chesley Memorial Library parking lot, making space for 20 vehicles. This project has been in the works for two years, and an engineered plan, approved by the planning board, was obtained and the work done in November 2008. The library also suffered needed repairs or replacement of equipment; the air-conditioner unit and the sewer pump were replaced, the salt system and water system received repairs. Some of this work was paid out of the Facilities Committee Expendable Trust Fund, and some was paid from the library budget.

The committee and the ball fields committee met during the year to continue the planning of the next phase of development, signage for the field and planning for the use of the completed areas. Funds are encumbered for plan revisions and wetlands permits. It is hoped that grant money will be forthcoming to assist in completing the next phase, and the committee invites anyone interested in working on this ongoing project to send their request to become a member to the Board of Selectmen.

The facilities committee reviewed their proposed 2009 budget with the selectmen who included \$10,800 for the immediate erosion and safety issues determined by the Woodman Park Study Committee. The facility committee recommends the sum of \$43,800 be raised for the Town Facilities Committee Expendable Trust Fund and that \$10,000 be raised for the Town Hall Improvement Capital Reserve Fund in the 2009 budget.

The 2009 work recommended by the committee is as follows:

Community Hall:	Insulating of roof cap, second floor staircase, upgrading the building grounds	\$10,000
Bryant Library:	Rebuilding of chimney	\$ 3,000
	Roof ventilator	\$ 2,000
Chesley Library:	Well Pump	\$ 2,500

Town Facilities Committee

Salt System	\$ 3,000
Town Hall: Three air cleaners	\$ 7,500
Lucas Pond – Woodman Park: Immediate erosion fix	\$10,800
Ridge Fire Station: Repairing and updating electrical system	\$ 5,000
Total	\$43,800



After several decades of being closed, the doors to the Community Hall are now open thanks to the repairs completed in 2008. The Northwood Historical Society held a pot luck dinner in November marking the first event to bring the restored building back into service.

The committee has worked hard over the past few years to bring all the town buildings into repair. There is a continuing need to maintain each building, both inside and out, in order to preserve our heritage, and our rural community appeal. We appreciate the assistance given us by many townspeople in the past, and we look forward to continuing our work in the future.

Respectfully yours,
Stephen Bailey, Chairman
Fred Bassett
Scott Vaughn
Charles Comtois
Norma Heroux
Marion Knox
Russ Eldridge

Town Historian

The year 2008 in Northwood will be best remembered for weather. Severe conditions of snow, wind or ice made news from the beginning of the year to the end. The winter of 2008 had near record snow depths, some of it heavy enough to endanger flat roofs. Winter snow removal budgets were strained.

On July 24th a tornado, originating in Deerfield, swept down over the western end of Northwood Lake, over the “causeway” on Route 4, through the woodlands on the western end of Northwood and on up through to the Lakes Region. Damage to homes and trees was extensive. There was one death.

Then, on the evening of December 11, rain falling at just the right temperature, coated much of southern New Hampshire with thick ice. Falling trees and tree limbs damaged power lines so extensively that well over 400,000 customers were without electricity. Particularly hard hit in Northwood were hilly locations where power, in some instances, was not restored for over a week.

Although weather extremes captured the headlines, there were other occurrences in Northwood 2008.

- The Teen Center, a former residence near the transfer station, was demolished. Dreams of it being a gathering place for teens were unfulfilled.
- The SAU #44 moved from the Sentinel Building on the Ridge to the Greenbriar Building on Mountain Avenue.
- The first stages of the town ball fields on the western slope of the Ridge were completed. Play should begin there in 2010.
- Sixty-nine acres on the eastern slope of the Ridge, within the Ridge Water District, were acquired by the town as a conservation area.
- The Community Hall in Northwood Narrows was opened in November after being closed for about twenty years. (See the following page for details)

Outstanding among the many events held in Northwood in 2008 was the celebration of a new book, *Live Free and Eat Pie*, written by Rebecca Rule. A standing room only crowd in town hall on July 11 was entertained by Becky and other story tellers and was served pieces of pie.

Some might agree politics eclipsed weather in the news of 2008. Primary voting day was held on January 8, 2008, the earliest date ever. Nearly a year later, on November 4th, Northwood joined the rest of our country in a presidential election. It was a day to

Town Historian

remember. We had a 71% voter turn-out with 2427 ballots cast, including those of 256 voters who registered that day. Obama received the highest number of votes.

We keep track of our old buildings. In contrast to recent years, none of these old houses or barns burned or was dismantled in 2008. There were, however, changes:

- Perhaps reflecting the national economic down turn, three large group antique shops have closed, at least temporarily. They are , or were called, Country Tavern Antiques at 234 1st NH Tpke, Sleigh Bells Antiques at 284 1st NH Tpke, and The Town Pump at 295 1st NH Tpke. There are many other shops in town and Northwood continues to be known as Antique Alley.
- Two new antique or gift shops are now in or by old houses. In East Northwood, T. Berries opened in the William Knowles house at 224 1st NH Tpke, and, at the west end of Northwood, The Homestead, a gift shop, opened in the Jonathan Tasker House at 1286 1st NH Tpke.

The trend to paint old houses in color, rather than in traditional white, is continuing. Especially outstanding this year: The Victorian Tower house, Albion Knowlton's summer place, is newly painted and looks like it once did. The big two story, center chimney, Dr. Benjamin Kelley house at the corner of Turnpike and Harmony Road, now is yellow with green trim. If space permitted, there are others deserving of mention.

Town Historian

The Community Hall

The building in Northwood Narrows fronting on Main Street reopened in November. Number 135 Main is its official address. Closed because of needed repairs about twenty years ago, the entry way, restroom and the first floor meeting room have been cleaned and refurbished.

The entire history of the old building may never be fully known. From pieces of information we do have, it seems certain that the first floor meeting room was an early school house. The dimensions of this room are similar to those of the Center School. The outline of two entry doors, with window between, is evident on the north wall. The platform may be original; the two over two pane windows are not.

That school house probably did not originally stand where it does now. An early picture of the Narrows shows no building visible on that location. It may have been nearer the old road, now High Street.

At some time during the third quarter of the nineteenth century, this early school house was replaced by the one we now know as the Brookside School.

A reliable source refers to the early school house as the Old Hall. Relating the story of the beginnings of the Advent Church, Old Hall was their first meeting place from 1881 to 1887, when their present building was completed. Until further research is completed we may surmise that the early school house was moved and greatly enlarged sometime during the 1890's. The style of the addition to the first floor and the second floor meeting room are consistent with that period. The first floor room was, for a long time, in the twentieth century the Narrows Library and neighborhood meeting room. Then, because of questions about the safety of the building, it was closed to use by the towns people.

Several years ago renewed interest and a need for an additional meeting place caused money to be appropriated for the foundation work and structural repairs.

During the summer of 2008, a dedicated group of individuals, many of them volunteers, did electrical and plumbing work, cleaned and painted the interior of the first floor, reshingled the roof, rebuilt the front porch and back deck, built a stonewall, parking lot and lawn.

The Northwood Historical Society held its annual meeting and potluck supper on November 18th, the first gathering in the old building in eighteen years.

Respectfully submitted,
Joann Weeks Bailey, Town Historian

Transfer Station

Northwood received a letter of congratulations from the Northeast Resource Recovery Association in 2008 for being active recyclers and the positive impact recycling has had on the environment. The following chart shows the volume of paper recycled from Northwood:

Recyclable Material	Amount Recycled in 2008	Environmental Impact <small>Here is only one benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products</small>
Paper	134 tons	Saved 2,272 trees!

I would like to thank all of the Northwood residents for the hard work and effort put into recycling this year. The transfer station is running well at year's end. In 2009, we look forward to the market for recyclables to bounce back up so that we can sell the plastic, cardboard, paper, and both aluminum and tin cans again. We also have an active recycling committee with some excellent ideas they are proposing to implement in 2009. I would like to thank the recycling committee for all their help in 2008 and look forward to another great year ahead.

Respectfully submitted,
Stephen Preston, Transfer Station Supervisor

Zoning Board of Adjustment

The Northwood Zoning Board of Adjustment received a total of 21 applications in 2008. Most of the applications included multiple requests for appeal. The board hears all requests for relief from the Northwood Development Ordinance, including variances, 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.

Although there was continued slowdown in new residential and commercial construction and development, the zoning board continued a steady pace of hearings throughout 2008. The majority of cases were for upgrades or additions on pre-existing lots that did not meet the zoning ordinance standards for lot size or road frontage.

The board also spent many hours on re-hearings that were requested by affected parties. Motions for re-hearings on four cases were brought by the board of selectmen and an abutter. The cases involved large tracts of backland that did not have adequate road frontage. The board had originally approved the appeals to RSA 674:41; the re-hearings resulted in a reversal of the decision and were denied. The applicants then requested re-hearings for the new outcome. After these re-hearings, the board stayed with their decision to deny. The board held two other re-hearings at the request of an applicant for two adjoining properties on Long Pond. The board's original decision to deny was upheld.

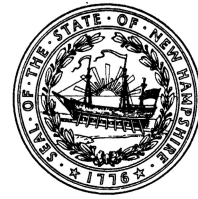
The Zoning Board of Adjustment meets monthly on the fourth Monday at 7 p.m. at the town hall. Please contact the board administrator if need information on the application process or if you have been denied an application to build. The board administrator is available on Mondays at the town hall from 9 am to 4 pm. Messages may be left at 942-9100 ext. 5, at any time, or she may be reached by e-mail at boardadministrator@town.northwood.nh.us

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



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THE POLLS WILL BE OPEN FROM 8:00 A.M. TO 7:00 P.M.

To the inhabitants of the Town of Northwood in the county of Rockingham in said state, qualified to vote in Town affairs:

You are hereby notified to meet at the Parish Center at St. Joseph's Church in said Northwood on Tuesday, the 10th day of March, next, at eight of the clock in the forenoon, to act upon the following subjects:

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

Article 2: Are you in favor of adoption of Amendment #1 as proposed by the planning board for the town's Development Ordinance as follows:

Amend Section 7.00 Definitions to change the definition of "Day Care" to include those facilities that provide care to "three or more" children rather than "one or more" children.

Article 3: Are you in favor of adoption of Amendment #2 as proposed by the planning board for the town's Development Ordinance as follows:

Amend the Development Ordinance, Section 5.01, Wetlands Conservation Overlay District, section (B)(1) to clarify that wetland boundaries shall be delineated and identified as jurisdictional boundaries by a licensed wetland scientist and to adjust reference to state citations to ensure that changes to state rules apply.

Article 4: Are you in favor of adoption of Amendment #3 as proposed by the planning board for the town's Development Ordinance as follows:

Amend the Development Ordinance, Section 5.01, Wetlands Conservation Overlay District, section (C)(8) to permit driveway crossings for single-family and two-family residential structures in the wetland conservation overlay district.

Selectmen of Northwood

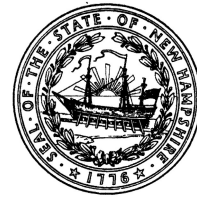
Kenneth M. Curley
Chair, Board of Selectmen

Alden Dill
Selectman

Scott R. Bryer
Selectman



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To the inhabitants of the Town of Northwood in the county of Rockingham in said state, qualified to vote in Town affairs:

You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on Saturday, the 14th day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

FIRE /RESCUE DEPARTMENT VEHICLE CAPITAL RESERVE FUND

Article 1: To see if the town will raise and appropriate the sum of **eighty four thousand (\$84,000)** to be deposited in the previously established Fire Truck Capital Reserve Fund, which is equivalent to the amount received by the town for ambulance billings during 2008; and to fund this appropriation by authorizing the withdrawal of this amount from the Special Ambulance Replacement Fund held by the Northwood Treasurer. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0.**

PAYMENT ON NEW FIRE ENGINE

Article 2: To see if the town will raise and appropriate the sum of **sixty thousand one hundred eight dollars and eighty three cents (\$60,108.83)** for the first of five annual payment on the five year lease on Engine 1 and to fund this appropriation by authorizing the withdrawal of **fifty five thousand (\$55,000) dollars** from the Fire/Rescue Department Capital Reserve Fund, with the remaining **five thousand one hundred and eight dollars and eighty three cents (\$5,108.83)** to be raised by taxation. **This lease agreement was approved at the 2008 town meeting, and does not contain an escape clause. The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. Impact on tax rate .01 cent.**

FIRE DEPARTMENT EXTENDED COVERAGE

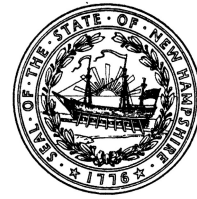
Article 3: To see if the Town will vote to raise and appropriate the sum of **one hundred and thirty six thousand nine hundred fifty dollars (\$136,950)** to provide extended daily ambulance coverage by hiring two new firefighter/EMT positions and extending the hours of existing full time personnel. This amount represents the following costs: \$68,720 for salaries, \$38,307 for benefits, \$10,985 for State Retirement Fund contributions, \$996 for taxes and an additional \$17,942 to provide for the existing full time personnel to extend the work week from 40 (forty) to 48 (forty eight) hours. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 7-4. Impact on tax rate .31 cents.**

OPERATING BUDGET

Article 4: To see if the town will raise and appropriate **three million sixty one thousand five hundred and fifteen dollars and sixty nine cents (\$3,061,515.69)** as an



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operating budget for the year 2009. Said sum does not include special or individual articles addressed. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 9-2. Impact on tax rate .14 cents.**

POLICE VEHICLE PURCHASE

Article 5: To see if the town will raise and appropriate the sum of **thirty five thousand (\$35,000)** for the purpose of purchasing and equipping a new cruiser for the Northwood Police Department. **The Board of Selectmen recommends 3-0. The Budget Committee does not recommend 5-6. Impact on tax rate .07 cents.**

TELEPHONE SYSTEM FOR TOWN

Article 6: To see if the Town will vote to authorize the selectmen to enter into a three year lease/purchase agreement to replace the telephone system in Town Hall, the Police Station and the two Fire Stations and to raise and appropriate the sum of \$16,296.00 for the first year's payment for this purpose. The total three year cost of this lease/purchase agreement will be \$48,888. This lease purchase agreement contains an escape clause. **The Board Selectmen recommends 3-0. The Budget Committee recommends 8-3. Impact on tax rate .033 cents.**

FACILITIES COMMITTEE EXPENDABLE TRUST FUND

Article 7: To see if the town will raise and appropriate the sum of **forty three thousand eight hundred dollars (\$43,800)** for deposit in the previously established Facilities Committee Expendable Trust Fund which has been previously established for the maintenance, improvement, repair and renovation of general government buildings and grounds. **The Board of Selectmen recommends 2-0. The Budget Committee recommends 8-3. Impact on tax rate .06 cents.**

BENEFIT PAY VESTED TIME EXPENDABLE TRUST FUND

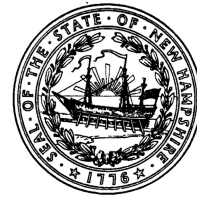
Article 8: To see if the town will vote to raise and appropriate the sum of **fifteen thousand dollars (\$15,000)** to be added to the Benefit Vested Time Expendable Trust Fund previously established. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. Impact on tax rate .03 cents.**

BENNETT BRIDGE REPAIRS AND IMPROVEMENTS

Article 9: To see if the town will vote to raise and appropriate the sum **\$93,600 (ninety three thousand six hundred)** for making the necessary repairs to Bennett Bridge Causeway by installing a culvert at the causeway and doing any additional work necessary to correct the flooding conditions that occurred at that location in 2007; and to authorize the selectmen to accept and expend grants of federal or state aid, or both, as



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may be available to do all things necessary to carry out the purposes of this appropriation. **The Board of Selectmen recommends 2-0. The Budget Committee recommends 11-0. Impact on tax rate .18 cents**

RECREATION FACILITY CAPITAL RESERVE FUND

Article 10: To see if the town will vote to raise and appropriate the sum of **\$123,000 (One hundred twenty-three thousand dollars and no cents)** for the purpose of continuing the construction of the recreation fields at Northwood Ridge (Map 222, Lot 27) and to fund this appropriation by authorizing withdrawal of that amount from the Recreation Facility Capital Reserve Fund previously established and held by the Trustees of the Trust Funds for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the recreation fields are completed or by December 21, 2011, whichever is sooner. **The Board of Selectmen recommends 2-0. The Budget Committee recommends 11-0. There is no impact on the tax rate.**

GRANT MATCH EXPENDABLE TRUST

Article:11 To see if the town will vote to raise and appropriate the sum of **twenty thousand dollars (\$20,000)** to be placed in the previously established Grant Match Expendable Trust for town grants and local matching funds to enable the town of Northwood departments to apply for and receive State and Federal Grant money. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. Impact on tax rate .04 cents.**

TRANSFER STATION EXPENDABLE TRUST

Article 12: To see if the town will vote to raise and appropriate the sum of **\$12,281.01 (twelve thousand two hundred eighty one dollars and one cent)** to be added to the Transfer Station Expendable Trust Fund and to fund this appropriation by authorizing withdrawal of that amount from the unexpended fund balance as of December 31, 2008. This amount is equivalent to the amount received by the town for the sale of recyclable materials. **The Board of Selectmen recommends 2-0. The Budget Committee recommends 11-0. There is no impact on the tax rate.**

PAYMENT ON TRANSFER STATION COMPACTOR

Article 13: To see if the town will raise and appropriate the sum of **eight thousand six hundred eighty two dollars fifty eight cents (\$8,682.58)** for the second year of a four year loan on the trash compactors at the transfer station approved at the 2007 Town Meeting without an escape clause, and to authorize the withdrawal of this amount from the previously established Transfer Station Expendable Trust. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. No impact on tax rate**



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TOWN HALL IMPROVEMENT CAPITAL RESERVE FUND

Article 14: To see if the town will raise and appropriate the sum of **ten thousand dollars (\$10,000)** to add to the Town Hall Improvement Capital Reserve Fund as established in March 2006. **The Board of Selectmen recommends 2-1. The Budget Committee recommends 11-0. Impact on tax rate .02 cents.**

CABLE EXPENDABLE TRUST FUND

Article 15: To see if the town will vote to raise and appropriate the sum of **twenty nine thousand seven hundred seventy nine dollar and forty six cents (\$29,779.46)** which is the equivalent of the amount received as cable TV franchise fees in the year 2008, 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, 2008. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. No impact on the tax rate**

HIGHWAY CAPITAL EQUIPMENT RESERVE FUND

Article 16: To see if the town will vote to raise and appropriate the sum of **ten thousand dollars (\$10,000)**, to be deposited into the previously established Highway Equipment Capital Reserve Fund. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 9-2. Impact on tax rate .02 cents.**

POLICE STATION EXPANSION CAPITAL RESERVE FUND

Article 17: To see if the town will vote to establish a capital reserve fund under the provisions of RSA 35:1 to be known as the Police Station Expansion Capital Reserve Fund for the purpose of future expansion and upgrade of the police station and/or grounds and to raise and appropriate the sum of **ten thousand dollars (\$10,000)** to be placed in this fund. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 8-3. Impact on tax rate .02 cents**

SPECIAL DUTY

Article 18: To see if the town will vote to raise and appropriate the sum of **fifty thousand dollars (\$50,000)** for the purpose of special duty coverage provided by the Northwood Police Department with the intention that all funds expended pursuant to this article be reimbursed by the person/company that requires the coverage. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. No impact on tax rate.**



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LAGOON MAINTENANCE AND REPAIR EXPENDABLE TRUST FUND

Article 19: To see if the town will vote to raise and appropriate the sum of **eleven thousand dollars (\$11,000)** 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. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. No impact on tax rate.**

CEMETERY IMPROVEMENT EXPENDABLE TRUST FUND

Article 20: To see if the town will raise and appropriate the sum of **eleven hundred dollars (\$1,100)** to be added to the Cemetery Improvement Expendable Trust Fund previously established and fund that appropriation by authorizing the transfer of that amount which represents the money received in 2008 from the sale of cemetery lots from the unreserved fund balance as of December 31, 2008. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0 No impact on tax rate.**

MILFOIL TREATMENT AND CONTROL PROGRAM EXPENDABLE TRUST FUND

Article 21: To see if the town will vote to raise and appropriate the sum of **three thousand dollars (\$3,000)** to be added to the Milfoil Treatment and control Program Expendable Trust Fund previously established. **The Board of Selectmen recommends 3-0. The Budget Committee recommends 11-0. Impact on Tax Rate .01**

OTHER

Article 22 To transact any other business that legally can come before this meeting. Given under our hand and seal this **17th day of February**, in the year of our Lord two thousand and nine and ordered posted by the undersigned members of the Northwood Board of Selectmen.

Kenneth M. Curley
Chair, Board of Selectmen

Alden Dill
Selectman

Scott R. Bryer
Selectman

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
41301 SELECTMEN					
100-41301-130 SALARY-SELECTMEN	\$8,500.00	\$8,499.96	\$8,500.00	\$9,500.00	\$9,500.00
100-41301-220 SS-SELE	\$527.00	\$527.04	\$527.00	\$589.00	\$527.00
100-41301-225 MEDI-SEL	\$123.25	\$123.24	\$123.25	\$138.00	\$123.25
100-41301-560 DUES SELECTMEN	\$300.00	\$40.00	\$300.00	\$300.00	\$300.00
100-41301-820 TRAIN-SEL	\$600.00	\$80.00	\$600.00	\$600.00	\$300.00
100-41301-830 TRAVEL-SEL	\$200.00	\$0.00	\$200.00	\$200.00	\$1.00
TOTAL 41301 SELECTMEN	\$10,250.25	\$9,270.24	\$10,250.25	\$11,327.00	\$10,751.25
41302 TOWN ADMINISTRATOR					
100-41302-110 SALARY OF TOWN ADMINISTRATOR	\$48,000.00	\$47,142.76	\$60,592.00	\$60,592.00	\$60,592.00
100-41302-210 HEALTH/DENTAL TA	\$1.00	\$0.00	\$14,311.44	\$14,311.44	\$14,311.44
100-41302-215 LIFE TOWN ADMIN	\$1.00	\$0.00	\$32.40	\$32.40	\$32.40
100-41302-220 SS TOWN ADMIN	\$3,463.17	\$2,922.87	\$3,327.37	\$3,327.37	\$3,327.37
100-41302-225 MED TOWN ADMIN	\$809.94	\$683.56	\$1,202.41	\$1,202.41	\$1,202.41
100-41302-230 RETIRE TOWN ADMIN	\$1.00	\$0.00	\$3,858.41	\$3,858.41	\$3,858.41
100-41302-343 CELL PHONE TOWN ADMIN	\$0.00	\$0.00	\$416.40	\$416.40	\$416.40
100-41302-560 DUES TOWN ADMIN	\$150.00	\$0.00	\$100.00	\$100.00	\$100.00
100-41302-820 TRAINING/SEMINARS TOWN ADMIN	\$350.00	\$290.00	\$350.00	\$350.00	\$350.00
100-41302-830 TRAVEL TOWN ADMIN	\$350.00	\$367.27	\$350.00	\$350.00	\$350.00
TOTAL 41302 TOWN ADMINISTRATOR	\$53,126.11	\$51,406.46	\$84,540.43	\$84,540.43	\$84,540.43
41303 MODERATOR					
100-41303-130 SALARY MODERATOR	\$650.00	\$737.50	\$200.00	\$200.00	\$200.00
100-41303-220 SS MODERATOR	\$40.30	\$45.73	\$12.40	\$12.40	\$12.40
100-41303-225 MEDI MODERATOR	\$9.43	\$10.69	\$2.90	\$2.90	\$2.90
TOTAL 41303 MODERATOR	\$699.73	\$793.92	\$215.30	\$215.30	\$215.30
41309 EXECUTIVE OFFICE					
100-41309-111 SALARY ADMIN. ASSISTANT	\$17,541.50	\$15,955.27	\$0.00	\$0.00	\$0.00
100-41309-112 PT MUNICIPAL RECEPTIONIST	\$22,822.24	\$20,224.38	\$22,626.24	\$22,626.24	\$22,626.24
100-41309-115 SALARY OFFICE ASSISTANT	\$16,998.60	\$14,718.36	\$17,362.80	\$17,362.80	\$17,362.80
100-41309-190 BOARD SECRETARY	\$31,931.40	\$31,891.63	\$31,657.60	\$31,657.60	\$31,657.60
100-41309-191 SALARY BOARD ADMINISTRATOR	\$18,668.00	\$16,346.60	\$18,512.00	\$18,512.00	\$18,512.00
100-41309-192 PT CABLE COORDINATOR	\$17,246.80	\$12,015.60	\$17,295.20	\$17,295.20	\$17,295.20
100-41309-210 HEALTH/DENTAL EXEC	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
100-41309-215 LIFE EXEC OFFICE	\$43.20	\$0.00	\$0.00	\$0.00	\$0.00
100-41309-220 SS EXEC OFFICE	\$7,732.94	\$5,629.82	\$6,690.08	\$6,690.08	\$6,690.08
100-41309-225 MEDI EXEC OFFICE	\$1,815.52	\$1,316.64	\$1,564.62	\$1,564.62	\$1,564.62
100-41309-230 RETIRE EXEC OFFICE	\$2,790.80	\$2,962.11	\$2,822.28	\$2,822.28	\$2,822.28
100-41309-240 TUITION REIMB EXEC OFFICE	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-41309-330 CONTRACTED SERVICES EXEC	\$12,500.00	\$8,951.43	\$20,000.00	\$21,050.00	\$21,050.00
100-41309-331 FEES FROM LAND DONATIONS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41309-550 PRINTING/ADVERTISING EXEC OFF	\$11,000.00	\$5,762.35	\$12,000.00	\$12,000.00	\$12,000.00
100-41309-560 DUES EXEC OFFICE	\$3,500.00	\$3,117.70	\$3,500.00	\$3,500.00	\$3,500.00
100-41309-620 SUPPLIES EXEC OFFICE	\$4,500.00	\$2,875.74	\$4,500.00	\$4,500.00	\$4,500.00
100-41309-621 SOFTWARE EXEC. OFFICE	\$500.00	\$960.45	\$600.00	\$600.00	\$600.00
100-41309-625 POSTAGE EXEC OFFICE	\$2,500.00	\$1,088.33	\$2,500.00	\$2,500.00	\$2,500.00
100-41309-630 MAINT & REPAIRS EXEC OFFICE	\$400.00	\$411.26	\$400.00	\$400.00	\$400.00
100-41309-670 BOOKS,PERIOD,SUBSCRIBE EXEC	\$500.00	\$252.60	\$500.00	\$500.00	\$500.00
100-41309-690 EXEC OFFICE EQUIPMENT	\$1,500.00	\$893.65	\$1,500.00	\$1,500.00	\$1,500.00
100-41309-820 TRAINING/SEMINARS EXEC OFFICE	\$400.00	\$548.00	\$400.00	\$400.00	\$400.00
100-41309-830 TRAVEL EXECUTIVE OFFICE	\$475.00	\$48.65	\$475.00	\$475.00	\$475.00
TOTAL 41309 EXECUTIVE OFFICE	\$177,368.00	\$147,970.57	\$166,906.82	\$167,956.82	\$167,956.82
41401 RESTORATION OF RECORDS					
100-41401-390 RESTORATION OF RECORDS	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 41401 RESTORATION OF RECORDS	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
41402 VOTER REGISTRATION					
100-41402-130 SALARY SUPERVISORS	\$1,950.00	\$2,241.64	\$600.00	\$600.00	\$600.00
100-41402-131 SLRY SPRVSR CLERK	\$1,400.00	\$1,837.50	\$1,400.00	\$1,400.00	\$1,400.00
100-41402-220 SS VOTERS	\$207.70	\$252.92	\$124.00	\$124.00	\$124.00
100-41402-225 MEDI VOTERS	\$48.58	\$54.87	\$29.00	\$29.00	\$29.00
100-41402-330 CONTRACTED SERVICES	\$50.00	\$1,008.35	\$50.00	\$50.00	\$50.00
100-41402-550 PRINTING/ADVERTISING VOTERS	\$50.00	\$628.15	\$250.00	\$250.00	\$250.00
100-41402-620 SUPPLIES VOTERS	\$50.00	\$59.63	\$50.00	\$50.00	\$50.00
100-41402-625 POSTAGE VOTERS	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
TOTAL 41402 VOTER REGISTRATION	\$3,806.28	\$6,083.06	\$2,553.00	\$2,553.00	\$2,553.00
41403 ELECTIONS					
100-41403-120 SALARY CLERKS & COUNTERS	\$2,496.00	\$2,698.15	\$300.00	\$300.00	\$300.00
100-41403-220 SS ELECTION	\$154.75	\$167.30	\$18.60	\$18.60	\$18.60
100-41403-225 MEDI ELECTION	\$36.19	\$39.17	\$4.35	\$4.35	\$4.35
100-41403-550 PRINTING ADMIN ELECTION	\$3,500.00	\$3,299.78	\$1,500.00	\$1,500.00	\$1,500.00
TOTAL 41403 ELECTIONS	\$6,186.94	\$6,204.40	\$1,822.95	\$1,822.95	\$1,822.95
41501 FINANCE ADMINISTRATION					
100-41501-110 SALARY-FINANCE ADMINISTRATOR	\$39,960.00	\$37,129.61	\$39,664.80	\$39,664.80	\$39,664.80
100-41501-210 HEALTH/DENTAL F.A.	\$12,569.67	\$12,892.24	\$19,081.92	\$19,081.92	\$19,081.92
100-41501-215 LIFE F.A.	\$34.20	\$33.20	\$43.20	\$43.20	\$43.20

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-41501-220 SS F.A.	\$2,477.52	\$2,101.64	\$2,457.98	\$2,457.98	\$2,457.98
100-41501-225 MEDI F.A.	\$579.42	\$491.54	\$574.85	\$574.85	\$574.85
100-41501-230 RETIRE F.A.	\$3,492.50	\$2,573.29	\$3,534.33	\$3,534.33	\$3,534.33
100-41501-330 CONTRACTED SERVICES FA	\$3,825.00	\$3,811.00	\$4,019.00	\$4,019.00	\$4,019.00
100-41501-560 DUES F.A.	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
100-41501-620 SUPPLIES F.A.	\$2,000.00	\$1,194.17	\$1,800.00	\$1,800.00	\$1,800.00
100-41501-621 SOFTWARE FINANCE	\$200.00	\$194.00	\$200.00	\$200.00	\$200.00
100-41501-625 POSTAGE F.A.	\$800.00	\$688.41	\$800.00	\$800.00	\$800.00
100-41501-690 FINANCE EQUIPMENT	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-41501-820 TRAINING/SEMINARS F.A.	\$200.00	\$52.00	\$200.00	\$200.00	\$200.00
100-41501-830 TRAVEL F.A.	\$100.00	\$16.01	\$100.00	\$100.00	\$100.00
TOTAL 41501 FINANCE ADMINISTRATION	\$66,763.31	\$61,202.11	\$73,001.08	\$73,001.08	\$73,001.08
41502 AUDIT SERVICES					
100-41502-301 AUDIT SERVICES	\$14,500.00	\$11,975.52	\$16,200.00	\$16,200.00	\$16,200.00
TOTAL 41502 AUDIT SERVICES	\$14,500.00	\$11,975.52	\$16,200.00	\$16,200.00	\$16,200.00
41503 ASSESSING ADMIN					
100-41503-330 CONTRACTED SVS. ASSESSING	\$48,000.00	\$47,656.00	\$53,312.00	\$53,312.00	\$53,312.00
100-41503-390 REGISTRY OF DEEDS ASSESSING	\$2,000.00	\$320.09	\$500.00	\$500.00	\$500.00
100-41503-391 TAX MAPPING	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
100-41503-392 PARALEGAL RES ASSESSING	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
100-41503-550 PRINTING ASSESSING	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-41503-560 DUES ASSESSING	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-41503-620 SUPPLIES ASSESSING	\$250.00	\$98.79	\$250.00	\$250.00	\$250.00
100-41503-625 POSTAGE ASSESSING	\$125.00	\$0.00	\$125.00	\$125.00	\$125.00
100-41503-820 TRAINING ASSESSING	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
TOTAL 41503 ASSESSING ADMIN	\$53,125.00	\$50,574.88	\$56,887.00	\$56,837.00	\$56,837.00
41504 TAX COLLECTOR/TOWN CLERK					
100-41504-110 SALARY DEPUTY TX/TC	\$20,951.10	\$16,942.29	\$20,904.00	\$20,904.00	\$20,904.00
100-41504-130 SALARY TX/TC	\$48,842.10	\$48,842.19	\$47,642.13	\$47,642.13	\$47,642.13
100-41504-210 HEALTH/DENTAL TX/TC	\$7,362.72	\$7,615.66	\$8,306.52	\$8,306.52	\$8,306.52
100-41504-215 LIFE TX/TC	\$43.20	\$44.82	\$43.20	\$43.20	\$43.20
100-41504-220 SS TX/TC	\$4,327.18	\$4,078.72	\$4,290.50	\$4,290.50	\$4,290.50
100-41504-225 MEDI TX/TC	\$1,012.00	\$953.88	\$1,003.42	\$1,003.42	\$1,003.42
100-41504-330 CURRENT USE TAX COLL	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
100-41504-331 TAX LIENS TAX COLLECTOR	\$1,500.00	\$411.63	\$1,500.00	\$1,500.00	\$1,500.00
100-41504-341 TELEPHONE TX/TC	\$0.00	\$0.00	\$644.25	\$644.25	\$644.25
100-41504-390 CONTRACTED SERVICES TX/TC	\$8,600.00	\$6,972.18	\$11,412.68	\$11,412.68	\$11,412.68
100-41504-550 PRINTING TX/TC	\$1,700.00	\$1,937.26	\$1,726.52	\$1,726.52	\$1,726.52

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-41504-560 DUES TX/TC	\$100.00	\$120.00	\$120.00	\$120.00	\$120.00
100-41504-620 SUPPLIES TX/TC	\$500.00	\$309.39	\$500.00	\$500.00	\$500.00
100-41504-621 SOFTWARE TX/TC	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-41504-625 POSTAGE TX/TC	\$7,000.00	\$6,083.87	\$7,000.00	\$7,000.00	\$7,000.00
100-41504-630 MAINTENANCE TX/TC	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
100-41504-670 BOOKS & PERIODICAL TX/TC	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-41504-690 OFFICE EQUIPMENT -TX/TC	\$4,270.00	\$1,991.00	\$1,500.00	\$1,500.00	\$1,500.00
100-41504-820 TRAINING TX/TC	\$650.00	\$716.14	\$650.00	\$650.00	\$650.00
100-41504-830 TRAVEL TX/TC COLL	\$250.00	\$268.78	\$250.00	\$250.00	\$250.00
TOTAL 41504 TAX COLLECTOR/TOWN CLERK	\$107,809.30	\$97,937.81	\$108,194.22	\$108,194.22	\$108,194.22
41505 TREASURER					
100-41505-111 SALARY DEPUTY TREASURER	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-41505-130 SALARY TREASURER	\$9,750.00	\$9,749.97	\$9,750.00	\$9,750.00	\$9,750.00
100-41505-220 SS TREASURER	\$604.50	\$604.55	\$604.50	\$604.50	\$604.50
100-41505-225 MEDI TREASURER	\$141.38	\$141.45	\$141.38	\$141.38	\$141.38
100-41505-560 DUES TREASURER	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
100-41505-620 SUPPLIES TREASURER	\$150.00	\$177.93	\$200.00	\$200.00	\$200.00
100-41505-820 TRAINING TREASURER	\$150.00	\$215.00	\$275.00	\$275.00	\$275.00
100-41505-830 TRAVEL TREASURER	\$300.00	\$379.47	\$350.00	\$350.00	\$350.00
TOTAL 41505 TREASURER	\$11,320.88	\$11,268.37	\$11,545.88	\$11,545.88	\$11,545.88
41509 BUDGET ADMIN					
100-41509-550 PRINTING BUDGET	\$250.00	\$282.00	\$250.00	\$250.00	\$250.00
100-41509-610 EQUIPMENT BUDGET COMM	\$250.00	\$20.69	\$250.00	\$250.00	\$250.00
100-41509-620 SUPPLIES BUDGET	\$340.00	\$33.70	\$340.00	\$340.00	\$340.00
100-41509-625 POSTAGE BUDGET	\$350.00	\$107.05	\$150.00	\$150.00	\$150.00
100-41509-820 TRAINING BUDGET	\$150.00	\$85.00	\$150.00	\$150.00	\$150.00
TOTAL 41509 BUDGET ADMIN	\$1,340.00	\$528.44	\$1,140.00	\$1,140.00	\$1,140.00
41510 TRUSTEES OF TRUST FUNDS					
100-41510-130 TRUSTEE TRUST FUNDS STIPEND	\$900.00	\$750.00	\$900.00	\$900.00	\$900.00
100-41510-301 AUDIT TTF	\$800.00	\$1,796.59	\$800.00	\$800.00	\$800.00
100-41510-330 CONTRACTED SERVICES TTF	\$2,100.00	\$2,847.50	\$2,100.00	\$2,100.00	\$2,100.00
100-41510-620 SUPPLIES TTF	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00
100-41510-820 TRAINING TTF	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
100-41510-830 TRAVEL TTF	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
TOTAL 41510 TRUSTEES OF TRUST FUNDS	\$4,075.00	\$5,394.09	\$4,075.00	\$4,075.00	\$4,075.00

41531 LEGAL OPERATIONS SERVICES

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2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-41531-320 LEGAL OPERATIONS SERVICES	\$30,000.00	\$18,304.21	\$30,000.00	\$25,000.00	\$25,000.00
TOTAL 41531 LEGAL OPERATIONS SERVICES	\$30,000.00	\$18,304.21	\$30,000.00	\$25,000.00	\$25,000.00
41533 CLAIMS JUDGEMENTS,SETTLEMENTS					
100-41533-320 CLAIMS JUDGE SERVICES	\$25,000.00	\$200.00	\$25,000.00	\$15,000.00	\$15,000.00
TOTAL 41533 CLAIMS JUDGMTS,SETTLEMENTS	\$25,000.00	\$200.00	\$25,000.00	\$15,000.00	\$15,000.00
41552 PERSONNEL ADMINISTRATION					
100-41552-232 PERSONNEL ADMIN MAINTENANCE	\$1,200.00	\$531.25	\$1,200.00	\$1,200.00	\$1,200.00
100-41552-250 UNEMPLOYMENT PERS	\$5,500.00	\$944.00	\$5,500.00	\$5,500.00	\$5,500.00
100-41552-260 WORKERS COMP PERS	\$27,358.00	\$27,726.00	\$25,916.00	\$25,916.00	\$25,916.00
100-41552-290 VOLUNTEER/EMPL APPRECIATE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 41552 PERSONNEL ADMINISTRATION	\$35,058.00	\$30,201.25	\$33,616.00	\$33,616.00	\$33,616.00
41911 PLANNING & DEVELOPMENT					
100-41911-112 SALARY PT PLANNER	\$23,824.80	\$19,059.92	\$23,628.80	\$23,628.80	\$23,628.80
100-41911-220 SS PLBD PLANNER	\$1,477.14	\$1,181.71	\$1,464.99	\$1,464.99	\$1,464.99
100-41911-225 MEDI PLBD PLANNER	\$345.46	\$276.43	\$342.62	\$342.62	\$342.62
100-41911-320 LEGAL PLANNING BD	\$8,000.00	\$6,631.50	\$5,000.00	\$5,000.00	\$5,000.00
100-41911-330 CONTRACTED PLANNING SRVS	\$10,000.00	\$1,000.00	\$1,500.00	\$1,500.00	\$1,500.00
100-41911-331 PLBD CONTRACTED SERV.CLIENTS	\$1,500.00	\$838.67	\$1,500.00	\$1,000.00	\$1,000.00
100-41911-332 SRPC MEMBERSHIP DUES	\$4,408.00	\$4,407.45	\$4,665.00	\$4,665.00	\$4,665.00
100-41911-333 GIS COST SHARE	\$1,500.00	\$0.00	\$1,500.00	\$100.00	\$100.00
100-41911-550 PRINTING/ADVERTISING PLBD	\$2,500.00	\$2,065.88	\$2,500.00	\$2,500.00	\$2,500.00
100-41911-620 SUPPLIES PLANNING BD	\$1,000.00	\$565.12	\$1,000.00	\$1,000.00	\$1,000.00
100-41911-625 POSTAGE PLANNING BD	\$2,000.00	\$573.93	\$1,500.00	\$1,500.00	\$1,500.00
100-41911-690 EQUIPMENT PLBD	\$1,000.00	\$607.14	\$1,000.00	\$1,000.00	\$1,000.00
100-41911-820 TRAINING PLANNING BD	\$1,000.00	\$424.12	\$1,000.00	\$1,000.00	\$1,000.00
100-41911-830 TRAVEL PLANNING BD	\$250.00	\$91.07	\$250.00	\$250.00	\$250.00
TOTAL 41911 PLANNING & DEVELOPMENT	\$58,805.40	\$37,722.94	\$46,851.41	\$44,951.41	\$44,951.41
41913 ZONING BOARD OF ADJUSTMENTS					
100-41913-320 LEGAL ZONING BD	\$5,000.00	\$2,582.50	\$5,000.00	\$5,000.00	\$5,000.00
100-41913-330 CONTRACTED SERVICES ZBA	\$400.00	\$616.33	\$600.00	\$600.00	\$600.00
100-41913-550 PRINTING/ADVERTISING ZONING BD	\$1,000.00	\$1,072.90	\$1,000.00	\$1,000.00	\$1,000.00
100-41913-620 SUPPLIES ZONING BD	\$500.00	\$321.50	\$500.00	\$500.00	\$500.00
100-41913-625 POSTAGE ZONING BD	\$1,600.00	\$844.18	\$1,600.00	\$1,600.00	\$1,600.00
100-41913-690 EQUIPMENT ZBA	\$350.00	\$114.67	\$350.00	\$350.00	\$350.00
100-41913-820 TRAINING ZONING BD	\$500.00	\$315.50	\$300.00	\$300.00	\$300.00
TOTAL 41913 ZONING BOARD OF ADJUSTMENTS	\$9,350.00	\$5,867.58	\$9,350.00	\$9,350.00	\$9,350.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
41940 COMMUNITY HALL					
100-41940-410 ELECTRICITY COMMUNITY HALL	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41940-411 HEATING OIL/PROPANE COMM HALL	\$0.00	\$0.00	\$3,009.38	\$3,009.38	\$3,009.38
100-41940-430 MAINT & REPAIR COMMUNITY HALL	\$0.00	\$0.00	\$10,000.00	\$7,000.00	\$7,000.00
TOTAL 41940 COMMUNITY HALL	\$0.00	\$0.00	\$14,009.38	\$11,009.38	\$11,009.38
41941 TOWN PARADE BUILDINGS					
100-41941-330 CONTRACT SERVS PARADE BLDGS	\$14,500.00	\$10,555.00	\$12,000.00	\$12,000.00	\$12,000.00
100-41941-341 TELEPHONE- TOWN HALL DEPTS	\$17,000.00	\$16,699.58	\$13,100.00	\$13,100.00	\$13,100.00
100-41941-343 CELLULAR PHONE TOWNWIDE	\$6,400.00	\$9,639.26	\$0.00	\$0.00	\$0.00
100-41941-410 ELECTRICITY-PARADE BUILDINGS	\$24,000.00	\$24,721.11	\$5,261.00	\$5,261.00	\$5,261.00
100-41941-411 HEAT/OIL TOWN HALL	\$24,500.00	\$24,710.78	\$13,608.00	\$11,760.00	\$11,760.00
100-41941-430 MAINT & REPAIR PARADE BLDGS	\$10,000.00	\$11,801.85	\$10,000.00	\$10,000.00	\$10,000.00
100-41941-490 ALARM MONITOR PARADE BLDGS	\$1,900.00	\$1,856.64	\$1,750.00	\$1,750.00	\$1,750.00
100-41941-491 H L DAM MAINT	\$600.00	\$750.00	\$600.00	\$600.00	\$600.00
100-41941-640 SUPPLIES/EQUIP	\$1,000.00	\$663.56	\$1,000.00	\$1,000.00	\$1,000.00
100-41941-650 GROUNDS CARE TOWN WIDE	\$5,000.00	\$4,800.00	\$5,000.00	\$7,500.00	\$7,500.00
100-41941-880 GRANTS PARADE BUILDINGS	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-41941-882 BICEN FUND	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL 41941 TOWN PARADE BUILDINGS	\$104,951.00	\$106,197.78	\$62,319.00	\$62,971.00	\$62,971.00
41951 CEMETERIES					
100-41951-430 REPAIRS & MAINT CEMETERY	\$6,400.00	\$5,518.15	\$6,400.00	\$6,400.00	\$6,400.00
100-41951-610 SUPPLIES CEMETERIES	\$200.00	\$17.22	\$200.00	\$200.00	\$200.00
TOTAL 41951 CEMETERIES	\$6,600.00	\$5,535.37	\$6,600.00	\$6,600.00	\$6,600.00
41961 INSURANCE					
100-41961-520 GENERAL TOWN INSURANCE	\$31,000.00	\$30,828.00	\$32,000.00	\$32,000.00	\$32,000.00
TOTAL 41961 INSURANCE	\$31,000.00	\$30,828.00	\$32,000.00	\$32,000.00	\$32,000.00
41974 FACILITY/HIGHWAY COMMITTEE					
100-41974-130 FACILITY COMM SECY STIPEND	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41974-131 HWY ADV COMM SECY STIPEND	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00
100-41974-390 SUPPLIES FACILITY/ HIGHWAY	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
TOTAL 41974 FACILITY/HIGHWAY COMMITTEE	\$1,500.00	\$1,500.00	\$2,100.00	\$2,100.00	\$2,100.00
42111 POLICE COMMISSION					
100-42111-111 SALARY POLICE COMM SEC	\$2,475.00	\$1,722.84	\$2,475.00	\$2,475.00	\$2,475.00
100-42111-220 SS POLICE COMM SEC	\$153.45	\$53.02	\$153.45	\$153.45	\$153.45

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-42111-225 MEDI POLICE COMM SEC	\$35.89	\$12.41	\$35.89	\$35.89	\$35.89
100-42111-320 LEGAL POLICE COMMISSION	\$5,000.00	\$1,100.00	\$5,000.00	\$5,000.00	\$5,000.00
100-42111-620 SUPPLIES POLICE COMMISSION	\$250.00	\$46.09	\$250.00	\$250.00	\$250.00
100-42111-690 EQUIPMENT POLICE COMMISSION	\$478.00	\$13.83	\$478.00	\$478.00	\$478.00
TOTAL 42111 POLICE COMMISSION	\$8,392.34	\$2,948.19	\$8,392.34	\$8,392.34	\$8,392.34
42112 POLICE DEPARTMENT					
100-42112-110 SALARY CHIEF OF POLICE	\$69,866.40	\$82,343.57	\$57,958.00	\$57,958.00	\$57,958.00
100-42112-111 SALARY F/T OFFICERS	\$205,691.20	\$177,480.15	\$212,879.40	\$212,879.40	\$212,879.40
100-42112-112 SALARY POLICE/ADMIN. ASST.	\$33,230.40	\$32,851.68	\$32,947.20	\$32,947.20	\$32,947.20
100-42112-113 SALARY P/T OFFICERS	\$17,251.52	\$23,642.20	\$30,877.60	\$30,877.60	\$30,877.60
100-42112-114 POLICE DEPT NIGHT DIFFERENTIAL	\$4,600.00	\$2,860.20	\$4,600.00	\$4,600.00	\$4,600.00
100-42112-140 O/T POLICE OFFICERS	\$25,000.00	\$29,487.64	\$25,000.00	\$25,000.00	\$25,000.00
100-42112-191 PD SPECIAL DUTY-CONSTRUCTION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-192 PD SPECIAL DUTY-OTHER	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-210 HEALTH/DENTAL POLICE	\$67,325.47	\$46,841.18	\$86,487.48	\$86,487.48	\$86,487.48
100-42112-211 POLICE HEALTH/DENTAL BUY OUT	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
100-42112-215 LIFE POLICE	\$547.20	\$393.84	\$403.20	\$403.20	\$403.20
100-42112-220 SS POLICE DEPT	\$3,415.08	\$3,422.56	\$4,242.34	\$4,242.34	\$4,242.34
100-42112-225 MEDI POLICE DEPT	\$5,156.77	\$5,062.48	\$3,877.80	\$3,877.80	\$3,877.80
100-42112-230 RETIRE POLICE DEPT	\$36,071.18	\$41,183.88	\$31,105.42	\$31,105.42	\$31,105.42
100-42112-231 RETIRE PD ADMINISTRATOR	\$2,926.15	\$0.00	\$0.00	\$0.00	\$0.00
100-42112-320 LEGAL POLICE DEPT	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
100-42112-321 PD LEGAL CLAIMS, SETTLEMENTS	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42112-330 CONTRACTED SERVICES	\$6,500.00	\$8,508.74	\$6,577.00	\$6,577.00	\$6,577.00
100-42112-334 JANITORIAL SERVICES	\$5,500.00	\$5,733.91	\$5,500.00	\$5,500.00	\$5,500.00
100-42112-335 SECURITY CAMERA SYSTEM	\$4,672.00	\$2,005.00	\$3,000.00	\$3,000.00	\$3,000.00
100-42112-340 TELEPHONE POLICE DEPT	\$0.00	\$75.00	\$986.00	\$986.00	\$986.00
100-42112-341 PAGERS POLICE DEPT	\$1,000.00	\$967.22	\$1,000.00	\$1,000.00	\$1,000.00
100-42112-343 CELL PHONES POLICE DEPT	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00
100-42112-355 PHOTO LAB POLICE	\$500.00	\$491.86	\$250.00	\$250.00	\$250.00
100-42112-390 OTHER PROFESSIONAL SERVICE	\$2,050.00	\$2,766.65	\$2,050.00	\$2,050.00	\$2,050.00
100-42112-410 ELECTRICITY POLICE DEPT	\$0.00	\$0.00	\$3,889.00	\$3,889.00	\$3,889.00
100-42112-411 HEATING OIL/PROPANE POLICE	\$0.00	\$0.00	\$6,246.78	\$6,110.70	\$6,110.70
100-42112-430 EQUIPMENT/REPAIRS POLICE DEPT	\$5,000.00	\$5,306.17	\$5,000.00	\$5,000.00	\$5,000.00
100-42112-432 K9	\$1,100.00	\$244.57	\$1.00	\$1.00	\$1.00
100-42112-550 PRINTING POLICE DEPT	\$600.00	\$712.77	\$600.00	\$600.00	\$600.00
100-42112-560 DUES POLICE DEPT	\$500.00	\$640.66	\$600.00	\$600.00	\$600.00
100-42112-620 SUPPLIES POLICE DEPT	\$1,700.00	\$1,406.92	\$1,700.00	\$1,700.00	\$1,700.00
100-42112-625 POSTAGE POLICE DEPT	\$300.00	\$340.54	\$300.00	\$300.00	\$300.00
100-42112-630 BLDG MAINT & REPAIRS POL DEPT.	\$1,500.00	\$1,330.44	\$1,500.00	\$1,500.00	\$1,500.00
100-42112-635 GAS POLICE DEPT	\$24,000.00	\$26,425.02	\$24,000.00	\$24,000.00	\$24,000.00
100-42112-660 VEHICLE REPAIR POLICE DEPT	\$14,000.00	\$11,938.38	\$14,000.00	\$14,000.00	\$14,000.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-42112-661 SRO CRUISER USE FOR CBNA	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
100-42112-670 BOOKS & PERIOD POLICE DEPT	\$1,100.00	\$909.88	\$1,100.00	\$1,100.00	\$1,100.00
100-42112-680 SUPPLIES/UNIFORMS PD	\$6,500.00	\$8,347.30	\$6,500.00	\$6,500.00	\$6,500.00
100-42112-690 OFFICE EQUIP SMALL ITEMS PD	\$6,500.00	\$6,720.20	\$7,000.00	\$7,000.00	\$7,000.00
100-42112-820 TRAINING & TRAVEL POLICE DEPT	\$3,500.00	\$626.99	\$3,500.00	\$3,500.00	\$3,500.00
100-42112-880 GRANTS POLICE DEPARTMENT	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
100-42112-881 TOWN GRANT MATCH - PD	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
TOTAL 42112 POLICE DEPARTMENT	\$574,606.37	\$544,067.60	\$624,081.22	\$603,945.14	\$603,945.14
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	\$87,864.84	\$85,526.19	\$87,119.76	\$87,119.76	\$87,119.76
100-42211-113 WAGES PART TIME FIRE	\$24,520.52	\$19,699.29	\$27,036.80	\$27,036.80	\$27,036.80
100-42211-140 OVERTIME SALARY FIRE DEPT	\$2,839.00	\$4,340.15	\$2,839.00	\$2,839.00	\$2,839.00
100-42211-190 SPECIAL DUTY FIRE DEPT	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42211-191 STIPENDS - FIRE DEPT VOLUNTEER	\$26,000.00	\$25,987.30	\$26,000.00	\$26,000.00	\$26,000.00
100-42211-192 BENEFIT BUY OUT OPTION	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42211-193 PAY FOREST FIRE FIGHTING	\$1,033.00	\$620.45	\$1,033.00	\$1,033.00	\$1,033.00
100-42211-210 HEALTH/DENTAL FIRE DEPT	\$24,131.49	\$25,020.72	\$27,390.84	\$27,390.84	\$27,390.84
100-42211-215 LIFE FIRE DEPT	\$144.00	\$149.58	\$144.00	\$144.00	\$144.00
100-42211-220 SS FIRE DEPT	\$3,444.31	\$3,117.19	\$3,600.33	\$3,600.33	\$3,600.33
100-42211-225 MEDI FIRE DEPT	\$2,115.47	\$1,975.18	\$2,146.41	\$2,146.41	\$2,146.41
100-42211-230 RETIRE FIRE DEPT	\$13,988.08	\$14,456.71	\$14,379.91	\$14,379.91	\$14,379.91
100-42211-320 LEGAL COST	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42211-330 CONTRACTED SERVICES	\$20,000.00	\$22,402.97	\$20,000.00	\$20,000.00	\$20,000.00
100-42211-331 COMM MGMT SERV FIRE	\$34,476.00	\$34,476.00	\$34,401.00	\$34,401.00	\$34,401.00
100-42211-340 TELEPHONE FIRE DEPT	\$0.00	\$0.00	\$120.00	\$120.00	\$120.00
100-42211-343 CELL PHONE FIRE DEPT	\$0.00	\$0.00	\$2,625.00	\$2,625.00	\$2,625.00
100-42211-410 ELECTRICITY FIRE DEPT	\$0.00	\$0.00	\$5,425.00	\$5,425.00	\$5,425.00
100-42211-411 HEATING OIL/PROPANE FIRE DEPT	\$0.00	\$0.00	\$14,323.39	\$14,323.39	\$14,323.39
100-42211-430 MAINT & REPAIR BLDG FIRE DEPT	\$3,000.00	\$3,086.11	\$5,000.00	\$5,000.00	\$5,000.00
100-42211-431 MAINT EQUIPMENT FIRE DEPT	\$5,000.00	\$3,473.65	\$5,000.00	\$5,000.00	\$5,000.00
100-42211-560 DUES FIRE DEPT	\$600.00	\$660.00	\$600.00	\$600.00	\$600.00
100-42211-610 TOOLS, HOSES,ETC FIRE DEPT	\$12,500.00	\$8,552.90	\$12,500.00	\$12,500.00	\$12,500.00
100-42211-611 SMALL ITEMS FIRE	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
100-42211-612 EQUIPMENT EMS	\$1,400.00	\$114.28	\$1,400.00	\$1,400.00	\$1,400.00
100-42211-613 SMALL MEDICAL SUPPLIES FD	\$3,000.00	\$3,211.09	\$3,000.00	\$3,000.00	\$3,000.00
100-42211-614 PREVENTION SUPPLIES FIRE DEPT	\$850.00	\$119.95	\$850.00	\$850.00	\$850.00
100-42211-615 FOAM FIRE DEPT	\$1,000.00	\$680.00	\$1,000.00	\$1,000.00	\$1,000.00
100-42211-616 REHAB SUPPLIES	\$1,000.00	\$633.30	\$1,000.00	\$1,000.00	\$1,000.00
100-42211-620 OFFICE SUPPLIES FIRE DEPT	\$1,500.00	\$684.54	\$1,500.00	\$1,500.00	\$1,500.00
100-42211-625 POSTAGE FIRE DEPT	\$150.00	\$33.14	\$150.00	\$150.00	\$150.00
100-42211-636 DIESEL FIRE DEPT	\$8,000.00	\$10,596.30	\$12,000.00	\$10,500.00	\$10,500.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-42211-640 BLDG CLEAN SUPP FIRE DEPT	\$300.00	\$200.00	\$300.00	\$300.00	\$300.00
100-42211-650 FIRE MEMORIAL SUPPLIES	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
100-42211-660 VEHICLE MAINT FIRE DEPT	\$10,500.00	\$11,393.06	\$10,500.00	\$10,500.00	\$10,500.00
100-42211-680 UNIFORMS FIRE DEPT	\$1,950.00	\$1,355.73	\$3,150.00	\$3,150.00	\$3,150.00
100-42211-681 GEAR FIRE DEPT	\$8,000.00	\$6,733.04	\$10,000.00	\$10,000.00	\$10,000.00
100-42211-690 OFFICE EQUIPMENT - FD	\$2,000.00	\$735.00	\$2,000.00	\$2,000.00	\$2,000.00
100-42211-691 HAZARDOUS MATERIAL FIRE DEPT	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
100-42211-693 HYDRANTS FIRE DEPT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
100-42211-820 TRAINING FIRE DEPT	\$2,500.00	\$2,640.00	\$2,500.00	\$2,500.00	\$2,500.00
100-42211-821 TRAINING EMS	\$5,500.00	\$6,683.44	\$5,500.00	\$5,500.00	\$5,500.00
100-42211-880 GRANTS FIRE DEPT	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42211-881 TOWN GRANT MATCH FIRE DEPT	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 42211 FIRE DEPARTMENT	\$316,859.71	\$303,857.26	\$354,089.44	\$352,589.44	\$352,589.44
42217 MEDICAL SERVICES					
100-42217-330 MUNICIPAL SAFETY COMM	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-42217-390 MEDICAL SERVICES	\$400.00	\$102.14	\$400.00	\$400.00	\$400.00
TOTAL 42217 MEDICAL SERVICES	\$500.00	\$102.14	\$500.00	\$500.00	\$500.00
42401 BUILDING/CODE ENFORCEMENT					
100-42401-111 SALARY BI ASSISTANT	\$30,681.23	\$18,678.01	\$24,464.96	\$24,464.96	\$24,464.96
100-42401-112 SALARY CEO/BI	\$42,180.60	\$23,570.22	\$25,094.16	\$25,094.16	\$25,094.16
100-42401-113 SALARY BI SECRETARY	\$4,075.40	\$2,587.99	\$3,434.34	\$3,434.34	\$3,434.34
100-42401-220 SS B/I	\$4,770.11	\$2,779.79	\$3,285.59	\$3,285.59	\$3,285.59
100-42401-225 MEDI B/I	\$1,115.59	\$650.13	\$768.41	\$768.41	\$768.41
100-42401-330 CONTRACT SERVICES	\$1,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
100-42401-343 CELL PHONES BI	\$0.00	\$0.00	\$1,150.00	\$1,150.00	\$1,150.00
100-42401-560 DUES B/I	\$250.00	\$150.00	\$250.00	\$250.00	\$250.00
100-42401-620 SUPPLIES B/I	\$1,500.00	\$262.82	\$1,000.00	\$1,000.00	\$1,000.00
100-42401-625 POSTAGE B/I	\$100.00	\$106.00	\$150.00	\$150.00	\$150.00
100-42401-635 FUEL BUILDING INSP	\$500.00	\$450.19	\$1,000.00	\$1,000.00	\$1,000.00
100-42401-660 VEHICLE MAINT. BI	\$250.00	\$59.58	\$2,250.00	\$2,250.00	\$2,250.00
100-42401-690 OFFICE EQUIPMENT B/I	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-42401-691 VEHICLE/EQUIPMENT BI	\$500.00	\$0.00	\$300.00	\$300.00	\$300.00
100-42401-820 TRAINING B/I	\$600.00	\$155.00	\$600.00	\$600.00	\$600.00
100-42401-830 TRAVEL B/I	\$200.00	\$22.25	\$200.00	\$200.00	\$200.00
TOTAL 42401 BUILDING/CODE ENFORCEMENT	\$87,922.93	\$49,471.98	\$69,147.46	\$69,147.46	\$69,147.46
42901 EMERGENCY MANAGEMENT					
100-42901-110 SALARY E/M SECRETARY	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42901-220 SS E/M	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-42901-225 MEDI E/M	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42901-392 FEES E/M	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-42901-620 SUPPLIES E/M	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-42901-690 EQUIP SUPPLIES E/M	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-42901-691 MGMT COST E/M	\$500.00	\$156.25	\$500.00	\$500.00	\$500.00
100-42901-820 TRAINING E/M	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 42901 EMERGENCY MANAGEMENT	\$705.00	\$156.25	\$705.00	\$705.00	\$705.00
43111 HIGHWAY ADMINISTRATION					
100-43111-111 SALARY RD LABORER-GEN	\$42,012.00	\$43,219.67	\$40,456.00	\$40,456.00	\$40,456.00
100-43111-112 HWY LABORER II	\$33,566.40	\$34,949.60	\$33,280.00	\$33,280.00	\$33,280.00
100-43111-113 SALARY HIGHWAY CALL CREW	\$15,822.00	\$24,386.86	\$15,236.00	\$15,236.00	\$15,236.00
100-43111-130 SALARY RD AGENT	\$6,583.68	\$6,583.68	\$6,340.62	\$6,340.62	\$6,340.62
100-43111-140 OT SALARY HIGHWAY DEPT	\$9,000.00	\$21,296.49	\$14,000.00	\$14,000.00	\$14,000.00
100-43111-210 HEALTH/DENTAL HWY LABORER	\$20,591.15	\$20,239.09	\$22,127.28	\$22,127.28	\$22,127.28
100-43111-215 LIFE HWY LABORER	\$86.40	\$89.64	\$86.40	\$86.40	\$86.40
100-43111-220 SS HIGHWAY DEPT	\$6,633.01	\$7,934.07	\$6,777.38	\$6,777.38	\$6,777.38
100-43111-225 MEDI HIGHWAY DEPT	\$1,551.21	\$1,855.55	\$1,585.03	\$1,585.03	\$1,585.03
100-43111-230 RETIRE HIGHWAY	\$3,720.30	\$3,834.70	\$4,215.01	\$4,215.01	\$4,215.01
100-43111-330 CONTRACTED SERVICES HWY	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
100-43111-340 TELEPHONE HWY	\$0.00	\$0.00	\$40.00	\$40.00	\$40.00
100-43111-343 CELL PHONES-HWY	\$0.00	\$0.00	\$1,720.00	\$1,720.00	\$1,720.00
100-43111-390 CONTRACTED SERVICES	\$2,500.00	\$1,508.28	\$2,500.00	\$2,500.00	\$2,500.00
100-43111-410 ELECTRIC-RD AGENT TRL	\$0.00	\$0.00	\$966.00	\$966.00	\$966.00
100-43111-411 HEAT/OIL RD AGENT TRL	\$0.00	\$0.00	\$3,500.71	\$3,500.71	\$3,500.71
100-43111-412 ELECTRIC-RECYCLING BUILDING	\$0.00	\$0.00	\$2,945.00	\$2,945.00	\$2,945.00
100-43111-413 HEAT/OIL RECYCLING BUILDING	\$0.00	\$0.00	\$11,123.97	\$11,123.97	\$11,123.97
100-43111-610 SUPPLIES GEN HIGHWAY	\$750.00	\$1,028.58	\$750.00	\$750.00	\$750.00
100-43111-630 MAINT & REPAIRS TRUCK	\$6,000.00	\$7,992.64	\$6,000.00	\$6,000.00	\$6,000.00
100-43111-635 FUEL HWY	\$8,000.00	\$14,783.18	\$15,000.00	\$12,500.00	\$12,500.00
100-43111-661 EQUIP MAINT HWY	\$500.00	\$113.91	\$500.00	\$500.00	\$500.00
100-43111-680 TOOLS DEPT SUPPLIES HWY	\$500.00	\$548.34	\$500.00	\$500.00	\$500.00
100-43111-820 TRAINING & CONF HWY	\$300.00	\$420.00	\$300.00	\$300.00	\$300.00
100-43111-870 PERMIT FEES HWY	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
TOTAL 43111 HIGHWAY ADMINISTRATION	\$158,416.15	\$190,784.28	\$190,249.40	\$187,749.40	\$187,749.40
43121 PAVING & RECONSTRUCTION					
100-43121-680 PAVING/RECON SUPPLIES HWY	\$5,000.00	\$998.81	\$120,000.00	\$71,667.75	\$71,667.75
100-43121-681 PAVING OVERLAY - PAVING	\$180,000.00	\$133,467.79	\$0.00	\$0.00	\$0.00
100-43121-880 HIGHWAY BLOCK GRANT PROJECTS	\$80,000.00	\$0.00	\$80,000.00	\$135,000.00	\$135,000.00
100-43121-881 TOWN BLOCK APPROP - PROJECTS	\$80,000.00	\$50,428.97	\$0.00	\$50,000.00	\$50,000.00
TOTAL 43121 PAVING & RECONSTRUCTION	\$345,000.00	\$184,895.57	\$200,000.00	\$256,667.75	\$256,667.75

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
43122 HWY CLEANING & MAINTENANCE					
100-43122-390 CONTRACTED SERVICES HWY	\$20,000.00	\$21,036.37	\$20,000.00	\$20,000.00	\$20,000.00
100-43122-680 GRAVEL HWY	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
100-43122-681 ASPHALT HWY	\$1,000.00	\$880.14	\$1,000.00	\$1,000.00	\$1,000.00
100-43122-682 CULVERT HWY	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-43122-683 GUARDRAILS HWY	\$1,000.00	\$0.00	\$500.00	\$500.00	\$500.00
100-43122-810 EQUIPMENT RENTAL HWY	\$500.00	\$1,750.00	\$500.00	\$500.00	\$500.00
100-43122-811 TREE WORK ROADS - REBUILD	\$5,000.00	\$7,500.00	\$15,000.00	\$15,000.00	\$15,000.00
100-43122-812 ROAD DAMAGE HWY	\$5,000.00	\$94,384.79	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL 43122 HWY CLEANING & MAINTENANCE	\$43,500.00	\$135,551.30	\$53,000.00	\$53,000.00	\$53,000.00
43125 SNOW & ICE CONTROL					
100-43125-390 SNOW & ICE CONT SERVICES	\$70,000.00	\$93,057.90	\$100,000.00	\$100,000.00	\$100,000.00
100-43125-680 SNOW & ICE SAND	\$10,000.00	\$20,553.83	\$20,000.00	\$20,000.00	\$20,000.00
100-43125-681 SNOW & ICE SALT	\$20,000.00	\$29,081.09	\$25,000.00	\$25,000.00	\$25,000.00
100-43125-810 SNOW & ICE EQUIP RENTAL	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-43125-812 SNOW & ICE EQUIP MAINT	\$2,500.00	\$2,095.59	\$3,000.00	\$3,000.00	\$3,000.00
100-43125-813 SNOW & ICE OTHER PLOWING	\$1,500.00	\$3,991.24	\$3,000.00	\$3,000.00	\$3,000.00
TOTAL 43125 SNOW & ICE CONTROL	\$104,001.00	\$148,779.65	\$151,000.00	\$151,000.00	\$151,000.00
43163 STREET LIGHTING					
100-43163-410 ELEC STREET LIGHTING	\$750.00	\$227.16	\$375.00	\$375.00	\$375.00
TOTAL 43163 STREET LIGHTING	\$750.00	\$227.16	\$375.00	\$375.00	\$375.00
43211 SANITATION ADMINISTRATION					
100-43211-110 SALARY SANITATION P/T	\$19,042.56	\$20,074.19	\$21,715.20	\$21,715.20	\$21,715.20
100-43211-111 SALARY SUPERVISOR TRANSFER	\$33,074.88	\$26,327.57	\$33,280.00	\$33,280.00	\$33,280.00
100-43211-210 HEALTH/DENTAL SANITATION	\$12,569.67	\$9,345.40	\$13,805.46	\$13,805.46	\$13,805.46
100-43211-215 LIFE SANITATION	\$32.40	\$33.20	\$43.20	\$43.20	\$43.20
100-43211-220 SS SANITATION	\$3,231.28	\$2,768.36	\$3,409.70	\$3,409.70	\$3,409.70
100-43211-225 MEDI SANITATION	\$755.70	\$647.49	\$797.43	\$797.43	\$797.43
100-43211-230 RETIRE TRANSFER STATION	\$2,890.74	\$2,206.78	\$2,966.91	\$2,966.91	\$2,966.91
100-43211-330 CONTRACTED SERVICES - SW	\$1.00	\$0.00	\$0.00	\$1.00	\$1.00
100-43211-340 TELEPHONE SANITATION	\$0.00	\$0.00	\$40.00	\$40.00	\$40.00
100-43211-343 CELL PHONE SANITATION	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00
100-43211-410 ELECTRICITY SANITATION	\$0.00	\$0.00	\$4,145.00	\$4,138.00	\$4,138.00
100-43211-411 HEATING OIL/PROPANE SANITATION	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00
100-43211-430 MAINT & REPAIRS SANITATION	\$1,000.00	\$240.00	\$2,000.00	\$1,000.00	\$1,000.00
100-43211-431 EQUIPMENT SANITATION	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00
100-43211-432 LAGOON SANITATION	\$1.00	\$0.00	\$0.00	\$1.00	\$1.00
100-43211-440 RENTAL SANITATION	\$1.00	\$0.00	\$0.00	\$1.00	\$1.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-43211-490 EXTERMINATION SANITATION	\$750.00	\$848.23	\$750.00	\$750.00	\$750.00
100-43211-491 RECYCLING SAN.(PAPER)	\$100.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
100-43211-492 METALS SANITATION	\$6,500.00	\$913.00	\$6,000.00	\$5,000.00	\$5,000.00
100-43211-493 HAZARDOUS WASTE SANITATION	\$4,000.00	\$3,359.11	\$4,000.00	\$4,000.00	\$4,000.00
100-43211-494 WASTE OIL SANITATION	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
100-43211-495 FACILITY IMPROV SANITATION	\$3,000.00	\$660.00	\$3,000.00	\$3,000.00	\$3,000.00
100-43211-496 REMOVAL DEMO/FURNITURE TS	\$26,500.00	\$8,739.94	\$25,000.00	\$15,000.00	\$15,000.00
100-43211-550 PRINTING/ADVERTISING TS	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
100-43211-560 DUES/SUBSCRIPTIONS SANITATION	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
100-43211-561 EQUIPMENT RENTAL SANITATION	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
100-43211-610 SUPPLIES GEN SANITATION	\$450.00	\$420.47	\$600.00	\$600.00	\$600.00
100-43211-620 SUPPLIES RECYCLING COMMITTEE	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-43211-630 MAINT & REPAIR SUPP SANITATION	\$2,000.00	\$1,089.20	\$2,000.00	\$1,900.00	\$1,900.00
100-43211-690 SAFETY EQUIP/SUPP SANITATION	\$600.00	\$179.98	\$600.00	\$600.00	\$600.00
100-43211-820 CONFERENCES/TRAINING SANIT.	\$500.00	\$560.00	\$600.00	\$600.00	\$600.00
100-43211-830 TRAVEL/MILEAGE SANITATION	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
TOTAL 43211 SANITATION ADMINISTRATION	\$118,950.23	\$78,412.92	\$126,553.90	\$118,949.90	\$118,949.90
43242 SOLID WASTE TRANS COSTS					
100-43242-390 LAMPREY TRANSPORT SANITATION	\$13,670.00	\$12,297.54	\$13,670.00	\$13,670.00	\$13,670.00
TOTAL 43242 SOLID WASTE TRANS COSTS	\$13,670.00	\$12,297.54	\$13,670.00	\$13,670.00	\$13,670.00
43243 SOLID WASTE DISPOSAL					
100-43243-390 TIPPING LAMPREY SANITATION	\$38,750.00	\$55,641.73	\$38,750.00	\$38,750.00	\$38,750.00
100-43243-391 ESCROW LAMPREY SANITATION	\$664.00	\$663.75	\$664.00	\$664.00	\$664.00
TOTAL 43243 SOLID WASTE DISPOSAL	\$39,414.00	\$56,305.48	\$39,414.00	\$39,414.00	\$39,414.00
44111 HEALTH DEPARTMENT					
100-44111-110 SALARY HEALTH OFFICER	\$9,000.00	\$8,550.00	\$9,000.00	\$9,000.00	\$9,000.00
100-44111-111 SALARY DEPUTY HEALTH OFFICER	\$524.60	\$0.00	\$536.20	\$536.20	\$536.20
100-44111-220 SS HEALTH	\$612.85	\$530.14	\$591.24	\$591.24	\$591.24
100-44111-225 MEDI HEALTH	\$143.33	\$124.01	\$138.27	\$138.27	\$138.27
100-44111-343 CELL PHONE HEALTH	\$0.00	\$0.00	\$372.00	\$372.00	\$372.00
100-44111-391 ENVIRONMENTAL EM HEALTH	\$2,000.00	\$1,207.00	\$1,500.00	\$1,500.00	\$1,500.00
100-44111-440 PROPERTY REPAIRS - HEALTH	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100-44111-560 DUES HEALTH	\$100.00	\$25.00	\$75.00	\$75.00	\$75.00
100-44111-620 SUPPLIES HEALTH	\$300.00	\$172.41	\$300.00	\$300.00	\$300.00
100-44111-625 POSTAGE HEALTH	\$50.00	\$5.84	\$50.00	\$50.00	\$50.00
100-44111-635 FUEL HEALTH DEPT	\$100.00	\$246.54	\$500.00	\$500.00	\$500.00
100-44111-820 TRAINING HEALTH DEPT.	\$200.00	\$30.00	\$150.00	\$150.00	\$150.00
100-44111-830 TRAVEL HEALTH	\$600.00	\$203.14	\$200.00	\$200.00	\$200.00

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2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
TOTAL 44111 HEALTH DEPARTMENT	\$14,130.78	\$11,094.08	\$13,912.71	\$13,912.71	\$13,912.71
44141 ANIMAL CONTROL					
100-44141-111 SALARY ANIMAL CONTROL OFFCR	\$11,815.20	\$13,356.08	\$11,575.20	\$11,575.20	\$11,575.20
100-44141-220 SS ANIMAL CONTROL	\$732.54	\$828.10	\$745.26	\$745.26	\$745.26
100-44141-225 MEDI ANIMAL CONTROL	\$171.32	\$193.65	\$174.30	\$174.30	\$174.30
100-44141-330 CONTRACTED SERVICES ACO	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-44141-343 CELL PHONE ANIMAL CONTROL	\$1.00	\$0.00	\$372.00	\$372.00	\$372.00
100-44141-350 MEDICAL RABIES ANIMAL CONTROL	\$40.00	\$0.00	\$40.00	\$40.00	\$40.00
100-44141-390 S.P.C.A. ANIMAL CONTROL	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-44141-391 VET SERVICES RABIES A/C	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
100-44141-610 GEN FOOD ANIMAL CONTROL	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-44141-620 SUPPLIES ACO	\$200.00	\$120.00	\$200.00	\$200.00	\$200.00
100-44141-635 GASOLINE ANIMAL CONTROL	\$500.00	\$767.48	\$750.00	\$750.00	\$750.00
100-44141-660 VEHICLE & MAINT A/C	\$1,200.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-44141-680 ACO HOLDING PEN	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
100-44141-681 TRANQUILIZER FLU A/C	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
TOTAL 44141 ANIMAL CONTROL	\$15,212.06	\$15,265.31	\$15,407.76	\$15,407.76	\$15,407.76
44151 HEALTH AGENCIES-CHILDREN					
100-44151-840 RICHIE MCFARLAND CHILDREN	\$1,500.00	\$1,500.00	\$0.00	\$2,100.00	\$2,100.00
100-44151-841 YOUR VNA	\$5,061.25	\$5,061.25	\$4,997.50	\$4,997.50	\$4,997.50
100-44151-842 LAMPREY HEALTH CARE	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00
100-44151-844 ROCKINGHAM CTY NUTRITION PR	\$927.00	\$927.00	\$775.00	\$775.00	\$775.00
100-44151-845 ROCKINGHAM CTY CAP	\$8,768.00	\$8,768.00	\$9,228.00	\$9,228.00	\$9,228.00
100-44151-846 AREA HOMECARE & FAMILY SRV	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00
100-44151-847 AIDS RESPONSE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
100-44151-849 SEACOAST MENTAL HEALTH	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
100-44151-850 SEXUAL ASSAULT SUPPORT	\$0.00	\$0.00	\$0.00	\$785.00	\$785.00
100-44151-851 A SAFE PLACE	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
100-44151-855 AMERICAN RED CROSS	\$1,822.00	\$0.00	\$1,823.00	\$1,823.00	\$1,823.00
100-44151-856 CASA COURT SPEC ADVOCATES	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
TOTAL 44151 HEALTH AGENCIES-CHILDREN	\$30,378.25	\$24,256.25	\$27,823.50	\$31,708.50	\$31,708.50
44411 WELFARE ADMINISTRATION					
100-44411-111 SALARY WELFARE DIRECTOR	\$8,870.84	\$10,020.31	\$23,063.04	\$23,063.04	\$23,063.04
100-44411-112 SALARY WELFARE ASSISTANT	\$629.40	\$78.68	\$1,143.60	\$1,143.60	\$1,143.60
100-44411-220 SS WELFARE	\$589.01	\$626.13	\$1,500.81	\$1,500.81	\$1,500.81
100-44411-225 MEDI WELFARE	\$137.75	\$146.45	\$351.00	\$351.00	\$351.00

TOWN OF NORTHWOOD

2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-44411-320 LEGAL/ LIENS WELFARE	\$250.00	\$0.00	\$325.00	\$325.00	\$325.00
100-44411-343 CELL PHONE WELFARE	\$0.00	\$0.00	\$320.00	\$320.00	\$320.00
100-44411-560 DUES WELFARE	\$70.00	\$45.00	\$45.00	\$45.00	\$45.00
100-44411-620 OFFICE SUPPLIES - WELFARE	\$150.00	\$87.43	\$200.00	\$200.00	\$200.00
100-44411-625 POSTAGE WELFARE	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
100-44411-820 TRAINING & CONF WELFARE	\$0.00	\$52.00	\$150.00	\$150.00	\$150.00
100-44411-830 TRAVEL WELFARE	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
TOTAL 44411 WELFARE ADMINISTRATION	\$10,947.00	\$11,056.00	\$27,348.45	\$27,348.45	\$27,348.45
44451 MEDICAL PAYMENTS-WELFARE					
100-44451-350 MEDICAL SERVICES WELFARE	\$1,500.00	\$2,118.11	\$1,950.00	\$1,950.00	\$1,950.00
TOTAL 44451 MEDICAL PAYMENTS-WELFARE	\$1,500.00	\$2,118.11	\$1,950.00	\$1,950.00	\$1,950.00
44452 WELFARE VENDORS PAYMENTS					
100-44452-410 WELFARE ELECTRICITY	\$3,500.00	\$2,738.82	\$4,550.00	\$4,550.00	\$4,550.00
100-44452-411 WELFARE HEAT & OIL	\$2,000.00	\$5,599.86	\$8,000.00	\$8,000.00	\$8,000.00
100-44452-440 WELFARE RENTAL	\$15,000.00	\$21,687.04	\$19,500.00	\$22,000.00	\$22,000.00
100-44452-691 WELFARE CLOTHING	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
100-44452-882 WELFARE E COTTON FUND	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
100-44452-890 WELFARE MISCELLANEOUS	\$3,000.00	\$1,472.00	\$3,900.00	\$3,900.00	\$3,900.00
TOTAL 44452 WELFARE VENDORS PAYMENTS	\$23,605.00	\$31,497.72	\$35,950.00	\$38,450.00	\$38,450.00
45201 PARKS & RECREATION					
100-45201-120 SALARY REC BEACH ATTENDANTS	\$18,500.00	\$16,518.00	\$17,000.00	\$17,000.00	\$17,000.00
100-45201-121 SALARY PT REC COORDINATOR	\$18,647.20	\$20,052.16	\$18,512.00	\$18,512.00	\$18,512.00
100-45201-122 SALARY REC COUNSELORS	\$6,000.00	\$6,452.00	\$6,000.00	\$0.00	\$0.00
100-45201-123 BEACH COORDINATOR SALARY	\$6,976.00	\$6,649.00	\$10,600.00	\$10,600.00	\$10,600.00
100-45201-210 HEALTH/DENTAL P&R	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-45201-215 LIFE P&R	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-45201-220 SS RECREATION	\$3,107.64	\$2,678.58	\$2,858.94	\$2,858.94	\$2,858.94
100-45201-225 MEDI RECREATION	\$726.79	\$626.42	\$668.62	\$668.62	\$668.62
100-45201-230 RETIRE P&R	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-45201-343 CELL PHONES RECREATION	\$0.00	\$0.00	\$1,225.00	\$1,225.00	\$1,225.00
100-45201-390 RED CROSS SWIM LESSONS-P&R	\$200.00	\$40.00	\$0.00	\$0.00	\$0.00
100-45201-413 SANITATION RECREATION	\$1,485.00	\$1,871.00	\$2,625.00	\$1,995.00	\$1,995.00
100-45201-560 DUES RECREATION	\$0.00	\$0.00	\$65.00	\$65.00	\$65.00
100-45201-610 SUPPLIES GEN RECREATION	\$2,300.00	\$1,296.86	\$3,000.00	\$3,000.00	\$3,000.00
100-45201-620 SUPPLIES OFFICE RECREATION	\$750.00	\$335.08	\$0.00	\$0.00	\$0.00
100-45201-650 SAND & MAINTENANCE REC	\$4,600.00	\$2,131.87	\$4,600.00	\$4,600.00	\$4,600.00
100-45201-810 RECREATION PROGRAMS	\$2,200.00	\$2,529.58	\$8,900.00	\$8,900.00	\$8,900.00
100-45201-820 P&R TRAINING	\$300.00	\$358.00	\$650.00	\$650.00	\$650.00

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2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
100-45201-830 P&R TRAVEL	\$550.00	\$635.53	\$650.00	\$650.00	\$650.00
TOTAL 45201 PARKS & RECREATION	\$66,345.63	\$62,174.08	\$77,354.56	\$70,724.56	\$70,724.56
45501 LIBRARIES					
100-45501-110 SALARY LIBRARIAN	\$43,233.60	\$43,281.64	\$42,868.80	\$42,868.80	\$42,868.80
100-45501-111 SALARY LIBRARY AIDES	\$22,024.41	\$21,747.46	\$22,262.28	\$22,262.28	\$22,262.28
100-45501-112 SALARY CHILDREN'S LIBRARIAN	\$25,049.50	\$25,433.42	\$24,824.80	\$24,824.80	\$24,824.80
100-45501-113 LIBRARY STAFF SUBSTITUTE	\$1,094.00	\$497.70	\$3,569.28	\$3,569.28	\$3,569.28
100-45501-210 HEALTH/DENTAL LIBRARY	\$24,131.49	\$25,020.72	\$27,390.84	\$27,390.84	\$27,390.84
100-45501-215 LIFE INS LIBRARY	\$86.40	\$89.64	\$86.40	\$86.40	\$86.40
100-45501-220 SS LIBRARY	\$5,666.90	\$5,396.01	\$5,798.62	\$5,798.62	\$5,798.62
100-45501-225 MEDI LIBRARY	\$1,325.32	\$1,262.06	\$1,356.13	\$1,356.13	\$1,356.13
100-45501-230 RETIRE LIBRARY	\$3,270.17	\$3,341.67	\$6,034.88	\$6,034.88	\$6,034.88
100-45501-320 LEGAL LIBRARY	\$325.00	\$981.06	\$325.00	\$325.00	\$325.00
100-45501-330 CONTRACTED SVCES LIBRARY	\$10,486.00	\$11,040.50	\$11,683.00	\$11,683.00	\$11,683.00
100-45501-340 TELEPHONE LIBRARY	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$2,700.00
100-45501-410 ELECTRICITY LIBRARIES	\$0.00	\$0.00	\$3,030.51	\$3,030.51	\$3,030.51
100-45501-411 HEATING OIL/PROPANE LIBRARIES	\$0.00	\$0.00	\$6,897.60	\$6,897.50	\$6,897.50
100-45501-430 BLDG MAINT LIBRARY	\$7,093.00	\$7,097.92	\$12,311.00	\$8,536.00	\$8,536.00
100-45501-560 DUES LIBRARY	\$110.00	\$100.00	\$110.00	\$110.00	\$110.00
100-45501-620 SUPPLIES LIBRARY	\$2,000.00	\$2,000.00	\$2,400.00	\$2,400.00	\$2,400.00
100-45501-621 TECH PROCESS LIBRARY	\$1,440.00	\$1,440.00	\$1,560.00	\$1,560.00	\$1,560.00
100-45501-625 POSTAGE LIBRARY	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
100-45501-630 SUPPLIES/JANITOR LIBRARY	\$250.00	\$239.96	\$250.00	\$250.00	\$250.00
100-45501-670 BOOKS & PERIODICALS LIBRARY	\$18,976.00	\$19,756.14	\$20,876.00	\$20,876.00	\$20,876.00
100-45501-690 OFFICE EQUIPMENT LIBRARY	\$1,327.00	\$929.96	\$2,927.00	\$1,627.00	\$1,627.00
100-45501-820 TRAINING & CONF LIBRARY	\$485.00	\$159.00	\$485.00	\$485.00	\$485.00
100-45501-825 PROGRAMS LIBRARY	\$705.00	\$705.00	\$1,350.00	\$1,350.00	\$1,350.00
100-45501-830 TRAVEL LIBRARY	\$680.00	\$679.12	\$780.00	\$785.00	\$785.00
100-45501-880 GRANTS LIBRARY	\$225.00	\$0.00	\$225.00	\$225.00	\$225.00
100-45501-881 TOWN GRANT MATCH LIBRARY	\$225.00	\$0.00	\$225.00	\$225.00	\$225.00
TOTAL 45501 LIBRARIES	\$170,508.79	\$171,498.98	\$202,627.14	\$197,557.04	\$197,557.04
45831 PATRIOTIC PURPOSES					
100-45831-610 MEMORIAL DAY SUPPLIES	\$2,500.00	\$1,317.80	\$1,700.00	\$1,700.00	\$1,700.00
100-45831-620 PATRIOTIC EVENTS	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL 45831 PATRIOTIC PURPOSES	\$3,500.00	\$1,317.80	\$2,700.00	\$2,700.00	\$2,700.00
45890 PD WAGE GRANT PROGRAMS					
100-45890-190 PD WAGE GRANT PROGRAMS	\$1,000.00	\$2,208.60	\$3,800.00	\$3,800.00	\$3,800.00
100-45890-225 WAGE GRANT -MEDI	\$17.00	\$31.34	\$89.52	\$89.52	\$89.52

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2009 PROPOSED BUDGET

	2008 ADOPTED BUDGET	2008 EXPENDED	2009 DEPT REQUESTS	2009 SELECTMEN RECOM.	2009 BUD COMM RECOM
TOTAL 45890 PD WAGE GRANT PROGRAMS	\$1,017.00	\$2,239.94	\$3,889.52	\$3,889.52	\$3,889.52
45899 DONATIONS					
100-45899-883 HISTORICAL SOCIETY DONATION	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
100-45899-884 FOOD PANTRY DONATION	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
TOTAL 45899 DONATIONS	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
46111 CONSERVATION					
100-46111-320 LEGAL CONSERVATION COMM	\$1.00	\$921.90	\$1.00	\$1.00	\$1.00
100-46111-330 CONTRACTED SERVICES	\$7,000.00	\$7,000.00	\$12,000.00	\$1.00	\$1.00
100-46111-490 FOREST LAND CONSERVATION	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46111-491 TOWN FOREST LAND MGMT	\$4,000.00	\$2,500.00	\$2,800.00	\$300.00	\$300.00
100-46111-550 PRINTING/EDUCATION CC	\$500.00	\$10.00	\$500.00	\$500.00	\$500.00
100-46111-560 DUES CONSERVATION	\$400.00	\$325.00	\$425.00	\$425.00	\$425.00
100-46111-620 SUPPLIES CONSERVATION	\$300.00	\$48.24	\$300.00	\$300.00	\$300.00
100-46111-621 MAPS CONSERVATION	\$500.00	\$0.00	\$250.00	\$250.00	\$250.00
100-46111-622 SPECIAL DAY CONSERVATION	\$40.00	\$0.00	\$250.00	\$250.00	\$250.00
100-46111-623 NORTHWOOD COMM RESOURCE	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
100-46111-690 EQUIPMENT CONSERVATION	\$400.00	\$180.68	\$600.00	\$600.00	\$600.00
100-46111-820 TRAINING & CONF CONSERVATION	\$250.00	\$148.53	\$250.00	\$250.00	\$250.00
TOTAL 46111 CONSERVATION	\$13,393.00	\$11,134.35	\$17,377.00	\$2,878.00	\$2,878.00
46510 ECONOMIC DEVELOPMENT					
100-46510-330 CONTRACTED SRVS ECON DEV	\$350.00	\$0.00	\$350.00	\$350.00	\$350.00
100-46510-550 PRINTING ECONOMIC DEV	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
100-46510-560 DUES ECONOMIC DEV.	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46510-620 SUPPLIES ECONOMIC DEV	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
100-46510-625 POSTAGE ECONOMIC DEV	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
100-46510-820 TRAINING & CONFERENCE	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
100-46510-830 TRAVEL ECONOMIC DEV	\$1.00	\$0.00	\$1.00	\$1.00	\$1.00
TOTAL 46510 ECONOMIC DEVELOPMENT	\$453.00	\$0.00	\$453.00	\$453.00	\$453.00
47231 INTEREST ON T.A.N.					
100-47231-340 INTEREST ON T.A.N.	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
TOTAL 47231 INTEREST ON T.A.N.	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
GRAND TOTAL	\$2,993,313.44	\$2,749,476.94	\$3,074,149.12	\$3,062,091.44	\$3,061,515.69

Capital Outlays, Reserves & Expendable Trust Funds

Account Number / Description	2008 Actual Expended	2009 Department Requests	2009 Selectmen Recommend	2009 Bud. Comm. Recommend
49020 CAP OUT MACH,VEHICLES & EQUIP				
100-49020-760 CAP OUT MACH,VEHICLES&EQUIP	\$55,427.00	\$95,108.83	\$95,108.83	\$95,108.83
Warrant Article # 2 Fire Engine		\$60,108.83	\$60,108.83	\$60,108.83
Warrant Article #5 Police Cruiser		\$35,000.00	\$35,000.00	\$0.00
TOTAL 49020 CAP OUT MACH,VEHICLES & EQUIP	\$55,427.00	\$95,108.83	\$95,108.83	\$60,108.83
 49030 CAP OUT-BUILDINGS				
100-49030-720 CAP OUT-BUILDINGS	\$5,000.00	\$0.00	\$0.00	\$0.00
Warrant Article #				
TOTAL 49030 CAP OUT-BUILDINGS	\$5,000.00	\$0.00	\$0.00	\$0.00
 49090 CAPITAL OUTLAY OTHER	\$405.24	\$0.00	\$0.00	\$0.00
100-49090-225 Medicare		\$0.00	\$0.00	\$0.00
100-49090-730 CAPITAL OUTLAY OTHER	\$28,420.62	\$50,000.00	\$50,000.00	\$50,000.00
Warrant Article# 18 Police Special Duty				
100-49090-730 CAPITAL OUTLAY OTHER		\$16,296.00	\$16,296.00	\$16,296.00
Warrant Article # 6 PHONE SYSTEM				
10049090-730 CAPITAL OUTLAY OTHER		\$93,600.00	\$93,600.00	\$93,600.00
Warrant Article # 9 Bennett Bridge Repair				
TOTAL 49090 CAPITAL OUTLAY OTHER	\$28,825.86	\$159,896.00	\$159,896.00	\$159,896.00
 49151 CAP RESERVE - FIRE DEPT FUND				
100-49151-930 CAP RESERVE - FIRE DEPARTMENT	\$47,823.00	\$84,000.00	\$84,000.00	\$84,000.00
Warrant Article # 1				
TOTAL 49151 CAP RESERVE - FIRE DEPT FUND	\$47,823.00	\$84,000.00	\$84,000.00	\$84,000.00
 49153 CAP RESERVE - HIGHWAY				
100-49153-930 CAP RESERVE - HIGHWAY	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Warrant Article # 16				
TOTAL 49153 CAP RESERVE - HIGHWAY	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
 49156 CAP RESERVE TOWN HALL IMPROVE				
100-49156-930 CAP RESERVE TOWN HALL IMPROVE	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Warrant Article # 14				
TOTAL 49156 CAP RESERVE TOWN HALL IMPROVE	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00

Capital Outlays, Reserves & Expendable Trust Funds

Account Number / Description		2008 Actual Expended	2009 Department Requests	2009 Selectmen Recommend	2009 Budget Comm. Recommend
49161 EXPENDABLE TRUST FUNDS					
100-49161-930 EXP TRUST CABLE	ART 15	\$28,000.00	\$29,779.46	\$29,779.46	\$29,779.46
100-49161-931 EXP TRUST TRANSFER STATION	ART 12	\$10,521.31	\$12,281.01	\$12,281.01	\$12,281.01
100-49161-932 EXP TRUST CEMETERY FUND	ART 20	\$1,800.00	\$1,100.00	\$1,100.00	\$1,100.00
100-49161-933 EXP TRUST LAGOON	ART 19	\$10,500.00	\$11,000.00	\$11,000.00	\$11,000.00
100-49161-935 EXP TRUST GRANT MATCH	ART 11	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
100-49161-936 EXP TRUST MILFOIL CONTROL	ART 21	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
100-49161-937 EXP TRUST EMPLOYEE VESTED TIME	ART 8	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00
100-49161-938 EXP TRUST FACILITY COMMITTEE	ART 7	\$54,250.00	\$43,800.00	\$43,800.00	\$43,800.00
TOTAL 49161 EXPENDABLE TRUST FUNDS		\$118,071.31	\$135,960.47	\$135,960.47	\$135,960.47
GRAND TOTAL		\$285,147.17	\$617,965.30	\$617,965.30	\$582,965.30

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2008 FINANCIAL REPORT OF TRUST FUNDS BY TRUSTEES OF TRUST FUNDS

Fiscal Year Ending December 31, 2008

***Cemetery Codes-PG-Pine Grove,FN-Fairview-New,EN-East Northwood,RG-Ridge,HL-Harvey Lake,													
Year Created	Lot #	Trust Funds	Cem. Code	Principal Activity during 2008			Income Activity less Investment transfers during 2008			Total Income during 2008			Fund Total Princ. & Inc. End of '08
				Total Fund Balance End of Yr. '07	Principal Balance End of '07	Notes & Articles of Princ. '08	Principal Balance End of '08	Total Income End of '07	Income During 2008	Exp. During 2008	Total Income End of 2008	Total Income End of '08	
2003		Assessing Expendable Trust	26	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2003		Milfoil Control Expend Trust	27	\$11,744.50	\$10,857.67		\$11,015.47	\$886.83	\$270.97	\$1,157.80	\$0.00	\$0.00	\$11,015.47
2000		Cable Expendable Trust	17	\$104,448.14	\$104,448.14		\$103,211.14	\$0.00	\$2,578.46	\$2,578.46	\$0.00	\$0.00	\$103,211.14
2001		Transfer Station Expendable Tr.	21	\$10,306.18	\$10,306.18		\$12,505.83	\$0.00	\$360.92	\$360.92	\$0.00	\$0.00	\$12,505.83
2002		Lagoon Maint. & Repr. Expend. Tr	25	\$22,891.22	\$22,891.22		\$35,701.13	\$0.00	\$785.84	\$785.84	\$0.00	\$0.00	\$35,701.13
2002		Water District Expendable Tr.	8	\$5,076.69	\$3,874.00		\$4,874.00	\$1,202.69	\$146.52		\$1,349.21	\$1,349.21	\$6,223.21
2004		Grant Match Expendable Tr.	28	\$29,032.09	\$29,032.09		\$6,007.71	\$0.00	\$605.63	\$605.62	\$0.01	\$0.01	\$6,007.72
2004		Benefit Vested Time Expend. Tr.	29	\$15,832.07	\$15,832.07		\$43.14	\$0.00	\$300.99	\$300.99	\$0.00	\$0.00	\$43.14
2006		Facility Com Bldg Expend. Tr.	32	\$11,987.30	\$11,987.30		\$7,947.96	\$0.00	\$741.71	\$741.71	\$0.00	\$0.00	\$7,947.96
		Report of Total Misc. Funds	>>	\$251,508.82	\$228,715.48		\$200,793.19	\$22,793.34	\$6,778.54	\$6,681.34	\$22,890.54	\$22,890.54	\$223,683.73
		Change in Miscellaneous Funds due to New Trusts, Withdrawals, Income, Expenditures											-\$27,825.09
>		Capital Reserve Funds	>>										
1978		Highway Equipment	2	\$2,626.73	\$2,626.73		\$10,000.00	\$12,626.73	\$0.00	\$189.98	\$189.98	\$189.98	\$12,816.71
1989		Town Hall	3	\$1,716.46	\$0.00		\$0.00	\$1,716.46	\$42.55	\$0.00	\$1,759.01	\$1,759.01	\$1,759.01
2005		Town Hall Improv/Add Fd	31	\$31,621.81	\$30,000.00		\$10,000.00	\$40,000.00	\$1,621.81	\$902.72	\$2,524.53	\$2,524.53	\$42,524.53
1977		Highway Safety	4	\$651.91	\$576.10		\$576.10	\$75.81	\$15.93		\$91.74	\$91.74	\$667.84
2006		Fire Trust Fund	5	\$57,469.73	\$57,469.73		\$30,000.00	\$62,824.00	\$0.00	\$2,144.73	\$2,144.73	\$2,144.73	\$92,438.46
2001		Police Equipment	22	\$1,551.16	\$1,112.36		\$1,112.36	\$438.80	\$38.39		\$477.19	\$477.19	\$1,589.55
1998		Recreation	6	\$182,644.99	\$173,121.72		\$110,224.12	\$9,523.27	\$4,089.44		\$13,612.71	\$13,612.71	\$123,836.83
1999		Transfer Facility	7	\$1,251.19	\$0.00		\$0.00	\$1,251.19	\$31.13		\$1,282.32	\$1,282.32	\$1,282.32
2004		Water Dist. System Enhancmt	30	\$28,182.70	\$25,811.44		\$35,027.45	\$2,371.26	\$892.04		\$3,263.30	\$3,263.30	\$38,290.75
1977		School Building	9	\$94,856.43	\$83,000.00		\$83,000.00	\$11,856.43	\$2,331.97		\$14,188.40	\$14,188.40	\$97,188.40
1999		School District Special Education	10	\$113,815.20	\$109,136.04		\$109,136.04	\$4,679.16	\$2,798.01		\$7,477.17	\$7,477.17	\$116,613.21
		Total Capital Reserve Funds	>>	\$516,388.31	\$482,854.12		\$481,996.53	\$33,534.19	\$13,476.89	\$0.00	\$47,011.08	\$47,011.08	\$529,007.61
		Change in Capital Reserve Funds due to New Trusts, Withdrawals, Income, Expenditures											\$12,619.30
>>		TOTAL OF ALL FUNDS MANAGED		\$1,178,579.94	\$978,400.63		\$247,591.20	\$237,031.08	\$967,840.51	\$200,179.31	\$45,331.61	\$219,509.87	\$1,187,350.38
		Change in Total Funds Managed due to New Trusts, Withdrawals, Income, Expenditures											

2008 Revenue Report

	2007 ACTUAL REVENUE	2008 ANTICIPATED REVENUE	2008 ACTUAL REVENUE
31201 CURRENT USE TAX			
100-31201-030 CURRENT USE TAX	\$81,920.00	\$70,000.00	\$16,634.00
TOTAL 31201 CURRENT USE TAX	\$81,920.00	\$70,000.00	\$16,634.00
31851 YIELD TAX			
100-31851-030 YIELD TAX	\$13,131.83	\$12,000.00	\$20,297.63
TOTAL 31851 YIELD TAX	\$13,131.83	\$12,000.00	\$20,297.63
31861 PAYMENT IN LIEU OF TAXES			
100-31861-030 PAYMENT IN LIEU OF TAXES	\$6,740.39	\$2,500.00	\$2,500.00
TOTAL 31861 PAYMENT IN LIEU OF TAXES	\$6,740.39	\$2,500.00	\$2,500.00
31901 INT & FEES DELINQUENT TAXES			
100-31901-032 INT & FEES DELINQUENT TAXES	\$125,165.30	\$110,000.00	\$123,754.15
TOTAL 31901 INT & FEES DELINQUENT TAXES	\$125,165.30	\$110,000.00	\$123,754.15
31902 EXCAVATION TAX			
100-31902-030 EXCAVATION TAX	\$114.30	\$125.00	\$80.00
TOTAL 31902 EXCAVATION TAX	\$114.30	\$125.00	\$80.00
32101 PERMITS			
100-32101-030 PERMITS	\$209.00	\$200.00	\$277.00
TOTAL 32101 PERMITS	\$209.00	\$200.00	\$277.00
32201 M/V REGISTRATION FEES			
100-32201-030 M/V REGISTRATION FEES	\$666,767.34	\$650,000.00	\$643,496.83
TOTAL 32201 M/V REGISTRATION FEES	\$666,767.34	\$650,000.00	\$643,496.83
32301 BUILDING PERMIT FEES			
100-32301-030 BUILDING PERMIT FEES	\$48,231.00	\$35,000.00	\$21,120.00
TOTAL 32301 BUILDING PERMIT FEES	\$48,231.00	\$35,000.00	\$21,120.00
32901 DOG LICENSES & OTHER FEES			
100-32901-030 DOG LICENSES	\$1,797.00	\$2,500.00	\$2,430.50
100-32901-031 DOG FINES	\$345.00	\$500.00	\$398.00
100-32901-032 SEPTIC PLANS HEALTH OFFICER	\$1,885.00	\$1,500.00	\$1,375.00
100-32901-033 TOWN CLK BAD CHK FEES	\$290.00	\$200.00	\$253.00
100-32901-034 TOWN CLK FILING FEES	\$0.00	\$10.00	\$0.00
100-32901-035 PISTOL PERMITS	\$0.00	\$80.00	\$20.00
100-32901-036 TOWN CLK FEES	\$21,134.50	\$17,500.00	\$21,655.00
100-32901-038 CABLE TV FRANCHISE	\$13,855.64	\$27,710.00	\$29,779.46
100-32901-040 BOAT LOCAL FEE	\$949.56	\$1,000.00	\$2,416.99
TOTAL 32901 DOG LICENSES & OTHER FEES	\$40,256.70	\$51,000.00	\$58,327.95
33111 FEDERAL FEMA MONEY			
100-33111-030 FEDERAL FEMA MONEY	\$74,266.40	\$1.00	\$13,531.76
TOTAL FEDERAL FEMA MONEY	\$74,266.40	\$1.00	\$13,531.76

2008 Revenue Report

	2007 ACTUAL REVENUE	2008 ANTICIPATED REVENUE	2008 ACTUAL REVENUE
33511 SHARED BLOCK REVENUE GRANT			
100-33511-030 SHARED BLOCK REVENUE GRANT	\$33,537.00	\$17,000.00	\$33,537.00
TOTAL 33511 SHARED BLOCK REVENUE GRANT	\$33,537.00	\$17,000.00	\$33,537.00
33521 ROOM & MEALS TAX			
100-33521-030 ROOM & MEALS TAX	\$170,899.94	\$154,000.00	\$181,616.32
TOTAL 33521 ROOM & MEALS TAX	\$170,899.94	\$154,000.00	\$181,616.32
33531 HIGHWAY BLOCK GRANT			
100-33531-030 HIGHWAY BLOCK GRANT/NH	\$78,207.93	\$80,000.00	\$81,864.82
TOTAL 33531 HIGHWAY BLOCK GRANT	\$78,207.93	\$80,000.00	\$81,864.82
33561 STATE/FEDERAL FOREST LAND REIM.			
100-33561-030 STATE/FED FOREST LAND REIM	\$0.00	\$700.00	\$0.00
TOTAL 33561 STATE/FEDERAL FOREST LAND	\$0.00	\$700.00	\$0.00
33571 STATE FLOOD STORM			
100-33571-030 STATE FLOOD STORM	\$2,757.79	\$500.00	\$0.00
TOTAL 33571 STATE FLOOD STORM	\$2,757.79	\$500.00	\$0.00
33591 STATE/FEDERAL GRANTS			
100-33591-031 STATE/FEDERAL GRANTS	\$3,076.55	\$1,250.00	\$7,134.12
100-33591-032 FOREST AGENCY/REIM	\$729.44	\$1,250.00	\$754.10
TOTAL 33591 STATE/FEDERAL GRANTS	\$3,805.99	\$2,500.00	\$7,888.22
34011 GENERAL OPERATING REVENUE			
100-34011-030 OFFICE ASSISTANCE	\$0.00	\$0.00	\$250.00
100-34011-032 REPRODUCTIONS	\$2,365.86	\$2,000.00	\$1,954.21
100-34011-033 SUBDIVISION FEES	\$2,818.00	\$2,000.00	\$1,997.00
100-34011-034 SITE PLAN FEES	\$5,428.55	\$2,000.00	\$2,485.00
100-34011-035 SALE OF P/B PUBLICATIONS	\$185.00	\$400.00	\$235.65
100-34011-036 BOARD OF ADJUSTMENT FEES	\$4,861.00	\$3,000.00	\$4,321.40
100-34011-037 POLICE REPORTS	\$2,161.00	\$1,600.00	\$2,822.80
100-34011-038 POLICE PHOTOS	\$60.00	\$80.00	\$0.00
100-34011-039 SPECIAL DUTY REVENUE	\$30,403.83	\$20,000.00	\$41,892.76
100-34011-040 FIRE SPECIAL DUTY/OTHER	\$60.00	\$100.00	\$680.45
100-34011-041 ROAD DAMAGE HIGHWAY	\$0.00	\$1.00	\$0.00
100-34011-042 RECYCLING FEES	\$10,521.31	\$7,500.00	\$12,281.01
100-34011-043 DUMP SPECIAL REVENUE FEES	\$11,753.00	\$10,000.00	\$10,423.50
100-34011-045 WELFARE REIMBURSEMENT	\$2,776.42	\$1,200.00	\$656.70
100-34011-046 PARKS & RECREATION FEES	\$0.00	\$1,500.00	\$65.00
100-34011-049 FINES/GIFTS/DONA/LIBRARY	\$0.00	\$100.00	\$0.00
100-34011-050 HAZARDOUS WASTE REV	\$1,712.50	\$1,750.00	\$1,386.00
100-34011-051 WITNESS FEES	\$887.40	\$750.00	\$1,122.40
100-34011-052 FIRE/EMS FEE	\$0.00	\$50.00	\$0.00
100-34011-053 ASSESSING REVENUE	\$0.00	\$1.00	\$0.00
TOTAL 34022 GENERAL OPERATING REVENUE	\$75,993.87	\$54,032.00	\$82,573.88

2008 Revenue Report

	2007 ACTUAL REVENUE	2008 ANTICIPATED REVENUE	2008 ACTUAL REVENUE
35011 SALE OF TOWN OWNED PROPERTY			
100-35011-030 SALE OF TOWN PROPERTY	\$41,358.63	\$40,000.00	\$9,848.99
100-35011-031 SALE OF CEMETERY LOTS	\$800.00	\$1,000.00	\$1,100.00
TOTAL 35011 SALE OF TOWN OWNED PROPERTY	\$42,158.63	\$41,000.00	\$10,948.99
35021 INTEREST ON BANK ACCOUNTS			
100-35021-030 INTEREST ON CHECKING	\$111,597.21	\$100,000.00	\$33,789.21
TOTAL 35021 INTEREST ON BANK ACCOUNTS	\$111,597.21	\$100,000.00	\$33,789.21
35031 RENT FROM TOWN HALL			
100-35031-030 RENT FROM TOWN HALL	\$100.00	\$100.00	\$0.00
TOTAL 35031 RENT FROM TOWN HALL	\$100.00	\$100.00	\$0.00
35041 COURT FINES			
100-35041-030 COURT FINES	\$2,425.00	\$2,500.00	\$2,827.33
TOTAL 35041 COURT FINES	\$2,425.00	\$2,500.00	\$2,827.33
35062 INSURANCE DIVIDENDS			
100-35062-030 DIVIDENDS	\$0.00	\$1,000.00	\$0.00
TOTAL 35062 INSURANCE DIVIDENDS	\$0.00	\$1,000.00	\$0.00
35091 MISCELLANEOUS REVENUE			
100-35091-030 MISCELLANEOUS REVENUE	\$2,162.22	\$2,500.00	\$7,219.11
TOTAL 35091 MISCELLANEOUS REVENUE	\$2,162.22	\$2,500.00	\$7,219.11
35092 LEGAL SETTLEMENTS			
100-35092-030 LEGAL SETTLEMENTS	\$7.00	\$0.00	\$59,647.77
TOTAL 35092 LEGAL SETTLEMENTS	\$7.00	\$0.00	\$59,647.77
39121 TRANSFERS FROM SPECIAL REVENUE FUNDS			
100-39121-031 TRANSFER FROM AMBULANCE FUND	\$60,000.00	\$47,823.00	\$47,823.00
100-39121-032 TRANSFER FROM LAGOON FUND	\$10,500.00	\$20,000.00	\$20,000.00
TOTAL 39121 TRANSFERS FROM SPEC REV FUNDS	\$70,500.00	\$67,823.00	\$67,823.00
GRAND TOTAL	\$1,651,954.84	\$1,454,481.00	\$1,469,754.97

Department Expenditure Report

2008 OPERATING BUDGET EXPENSE REPORT

	ADOPTED BUDGET 2008	EXPENDED 2008	ENCUMBERANCE 2008	AMOUNT REMAINING 2008
TOTAL 41301 SELECTMEN	\$10,250.25	\$9,270.24	\$0.00	\$980.01
TOTAL 41302 TOWN ADMINISTRATOR	\$53,126.11	\$51,406.46	\$0.00	\$1,719.65
TOTAL 41303 MODERATOR	\$699.73	\$793.92	\$0.00	(\$94.19)
TOTAL 41309 EXECUTIVE OFFICE	\$177,368.00	\$147,333.60	\$636.97	\$29,397.43
TOTAL 41401 RESTORATION RECORDS	\$1,000.00	\$0.00	\$0.00	\$1,000.00
TOTAL 41402 VOTER REGISTRATION	\$3,806.28	\$6,083.06	\$0.00	(\$2,276.78)
TOTAL 41403 ELECTIONS	\$6,186.94	\$6,204.40	\$0.00	(\$17.46)
TOTAL 41501 FINANCE ADMIN	\$66,765.31	\$61,202.11	\$0.00	\$5,563.20
TOTAL 41502 AUDIT SERVICES	\$14,500.00	\$11,975.52	\$0.00	\$2,524.48
TOTAL 41503 ASSESSING ADMIN	\$53,125.00	\$50,383.88	\$191.00	\$2,550.12
TOTAL 41504 TAX COLL/TOWN CLERK	\$107,809.30	\$97,378.63	\$559.18	\$9,871.49
TOTAL 41505 TREASURER	\$11,320.88	\$11,268.37	\$0.00	\$52.51
TOTAL 41509 BUDGET ADMIN	\$1,340.00	\$528.44	\$59.75	\$751.81
TOTAL 41510 TRUSTEES TRUST FUNDS	\$4,075.00	\$5,394.09	\$0.00	(\$1,319.09)
TOTAL 41531 LEGAL OPERATIONS	\$30,000.00	\$16,979.49	\$1,324.72	\$11,695.79
TOTAL 41533 CLAIMS, JUDGEMENTS	\$25,000.00	\$200.00	\$0.00	\$24,800.00
TOTAL 41552 PERSONNEL ADMIN	\$35,058.00	\$30,201.25	\$0.00	\$4,856.75
TOTAL 41911 PLANNING & DEV	\$58,805.40	\$31,035.27	\$6,687.67	\$21,082.46
TOTAL 41913 ZONING BOARD OF ADJ	\$9,350.00	\$5,304.15	\$563.43	\$3,482.42
TOTAL 41940 COMMUNITY HALL	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL 41941 TOWN PARADE BLDGS	\$104,951.00	\$106,197.78	\$0.00	(\$1,246.78)
TOTAL 41951 CEMETERIES	\$6,600.00	\$5,535.37	\$0.00	\$1,064.63
TOTAL 41961 INSURANCE	\$31,000.00	\$30,828.00	\$0.00	\$172.00
TOTAL 41974 FACILITY/HIGHWAY COM	\$1,500.00	\$1,614.75	\$0.00	(\$114.75)
TOTAL 42111 POLICE COMMISSION	\$8,392.34	\$2,948.19	\$0.00	\$5,444.15
TOTAL 42112 POLICE DEPARTMENT	\$574,606.37	\$544,067.60	\$900.18	\$29,638.59
TOTAL 42211 FIRE DEPARTMENT	\$316,859.71	\$303,857.26	\$11,818.16	\$1,184.29
TOTAL 42217 MEDICAL SERVICES	\$502.00	\$102.14	\$0.00	\$399.86
TOTAL 42401 BUILDING/CODE ENF	\$87,923.93	\$49,471.98	\$0.00	\$38,451.95
TOTAL 42901 EMERGENCY MANAGE	\$705.00	\$156.25	\$0.00	\$548.75
TOTAL 43111 HIGHWAY ADMIN	\$158,416.15	\$190,715.72	\$68.56	(\$32,368.13)
TOTAL 43121 PAVING & RECON	\$345,000.00	\$184,895.57	\$0.00	\$160,104.43
TOTAL 43122 HWY CLEANING & MAINT	\$43,500.00	\$77,551.30	\$61,975.18	(\$96,026.48)
TOTAL 43125 SNOW & ICE CONTROL	\$104,001.00	\$146,279.65	\$2,500.00	(\$44,778.65)
TOTAL 43163 STREET LIGHTING	\$750.00	\$227.16	\$0.00	\$522.84
TOTAL 43211 SANITATION ADMINISTRATION	\$118,950.23	\$78,412.92	\$0.00	\$40,537.31
TOTAL 43242 SOLID WASTE TRANS COSTS	\$13,670.00	\$12,297.54	\$0.00	\$1,372.46
TOTAL 43243 SOLID WASTE DISPOSAL	\$39,414.00	\$56,305.48	\$0.00	(\$16,891.48)
TOTAL 44111 HEALTH DEPARTMENT	\$14,130.78	\$11,094.08	\$0.00	\$3,036.70
TOTAL 44141 ANIMAL CONTROL	\$15,212.06	\$15,265.31	\$0.00	(\$53.25)

Department Expenditure Report

2008 OPERATING BUDGET EXPENSE REPORT

	ADOPTED BUDGET 2008	EXPENDED 2008	ENCUMBRANCE 2008	AMOUNT REMAINING 2008
TOTAL 44151 HEALTH AGENCIES-CHILDREN	\$30,378.25	\$24,256.25	\$0.00	\$6,122.00
TOTAL 44411 WELFARE ADMINISTRATION	\$10,947.00	\$11,056.00	\$0.00	(\$109.00)
TOTAL 44451 MEDICAL PAYMENTS-WELFARE	\$1,500.00	\$2,118.11	\$0.00	(\$618.11)
TOTAL 44452 WELFARE VENDORS	\$23,605.00	\$31,497.72	\$0.00	(\$7,892.72)
TOTAL 45201 PARKS & RECREATION	\$66,345.63	\$62,174.08	\$0.00	\$4,171.55
TOTAL 45501 LIBRARIES	\$170,508.79	\$160,855.59	\$10,643.39	(\$990.19)
TOTAL 45831 PATRIOTIC PURPOSES	\$3,500.00	\$1,317.80	\$0.00	\$2,182.20
TOTAL 45890 PD WAGE GRANT PROGRAMS	\$1,017.00	\$2,239.94	\$0.00	(\$1,222.94)
TOTAL 45899 DONATIONS	\$1,000.00	\$1,000.00	\$0.00	\$0.00
TOTAL 46111 CONSERVATION	\$13,393.00	\$5,589.35	\$5,545.00	\$2,258.65
TOTAL 46510 ECONOMIC DEVELOPMENT	\$453.00	\$0.00	\$0.00	\$453.00
TOTAL 47231 INTEREST ON T.A.N.	\$15,000.00	\$0.00	\$0.00	\$15,000.00
 GRAND TOTAL	 \$2,993,318.44	 \$2,662,871.77	 \$103,473.19	 \$226,973.48

2008 SCHEDULE OF EXEMPT PROPERTIES

Description	Map and Lot	Location	Valuation	Description
	212-0001	135 Main Street	201,600	Community Hall
	217-0047	1020 First NH Turnpike	262,100	Police Department
	222-0001	818 First NH Turnpike	198,300	Town Hall
Fire Station				
	216-0048	85 Main Street	286,000	Narrow's Fire Station
	221-0044	499 First NH Turnpike	268,400	Ridge Fire Station
	234-0082	197 First NH Turnpike	47,200	East End Fire Station
Transfer/Highway				
	222-0039	23 Town Works Way	160,200	Shed, House, Town Transfer Station, RA Trailer
	222-0039	23 Town Works Way	63,300	Recycling Center
Libraries				
	216-0039	76 School Street	173,500	Bryant Library
	234-0071	8 Mountain Ave	390,800	Chesley Memorial Library
Beaches				
	105-0043	416 Bow Lake Road	338,700	Mary Waldron Park
	109-0028	Lake Shore Drive	519,600	Northwood Beach
	109-0032	Lake Shore Drive	65,400	Beach Parking Area
	122-0040	Shore Drive	229,800	Vac, Beach Area
	210-0028	Bennett Bridge Road	321,400	Town Beach, Bennett Bridges
	244-0057	Lucas Pond Road	10,800	Lucas Pond
Cemeteries				
	101-0002	Jenness Pond Road	31,800	Clough Cemetery
	101-0019	Barnstead Road	12,300	Gray Cemetery
	215-0023	Old Canterbury Road	58,000	Fairview Cemetery
	216-0020	Main Street	500	Cemetery
	216-0041	Old Canterbury Road	44,200	Cemetery
	221-0043	First NH Turnpike	132,800	Ridge Cemetery
	223-0011	First NH Turnpike	257,200	Harvey Lake Cemetery
	231-0041	Rochester Road	67,500	Pine Grove Cemetery
	234-0070	Mountain Ave	60,300	East Cemetery
School				
	221-0042	First NH Turnpike	160,200	Vac, Rolling Down Hill
	221-0045	511 First NH Turnpike	5,135,300	Northwood Elementary Sch.
	221-0048	Bow Street	100,300	Vac, Flat Lot
Town Forests				
	235-0040	Upper Deerfield Road	492,200	Giles Lot
	236-0009	Old Mountain Road	157,300	Parsonage Lot
	242-0020	Mountain Ave	43,700	Deslauriers Lot
Conservation Land:				
	109-0021	First NH Turnpike	29,600	Land
	109-0022	First NH Turnpike	173,200	Land, Johnson
	109-0023	First NH Turnpike	7,800	Land, Meadow Brook
	109-0024	First NH Turnpike	12,000	Land
	242-0021	Old Mountain Road	120,000	Land, Lalish
Lucas Pond School Lots:				
	124-0004	Lower Camp Road	55,800	Vac, woods
	124-0010	Lower Camp Road	20,800	Vac
	124-0020	Lower Camp Road	100	roadway
	125-0041	Lower Camp Road	178,400	Beach Area
	125-0049	Lower Camp Road	210,200	Vac, public way
	125-0062	79 Lower Camp Road	66,100	Leased land

2008 SCHEDULE OF EXEMPT PROPERTIES

	125-0069	Lower Camp Road	1,000	Vac, no known access
	125-0070	Lower Camp Road	1,100	Vac, no known access
	125-0071	Lower Camp Road	1,100	Vac, Backland
	125-0072	Lower Camp Road	1,100	Vac, Backland
	125-0073	Lower Camp Road	900	Vac, Backland
	244-0002	Lower Camp Road	87,200	Vac
	244-0043	Upper Camp Road	82,800	Vac, woods
	244-0044	Upper Camp Road	85,000	Vac, woods
	244-0045	Upper Camp Road	52,800	Vac, woods
	244-0050	Upper Camp Road	1200	Vac, woods
	244-0051	Upper Camp Road	1300	Vac, woods
	244-0003	Lucas Pond Road	86,700	Vac
	244-0004	Lucas Pond Road	87,000	Vac, woods
	244-0005	Lucas Pond Road	87,400	Vac, woods
	244-0006	Lucas Pond Road	87,700	Vac, woods
	244-0007	Lucas Pond Road	87,500	Vac, woods
	244-0008	Lucas Pond Road	87,700	Vac, woods
	244-0009	Lucas Pond Road	88,000	Vac, woods
	244-0010	Lucas Pond Road	88,800	Vac, woods
	244-0011	Lucas Pond Road	167,300	Woods
	244-0042	Lucas Pond Road	1,700	Vac
	244-0057	Lucas Pond Road	63,500	Old public beach
Tax Deeded Properties:				
	105-1	Bow Lake Road	146,200	L/Bldg.
	107-0004	Lake Sites Road	14,400	Vac
	108-0018	Lake Shore Drive	57,800	Vac
	109-62	Hillcrest Lane	118,600	L/Bldg
	109-68	Oak Street	77,900.	Land
	109-74	Glenwood Lane	90,600	L/Bldg
	110-0020	Tasker Shore Drive	89,900	Vac
	110-0021	Tasker Shore Drive	104,400	Vac, wooded
	111-0042	Tasker Shore Drive	16,700	Vac, wooded, Wetlands
	113-0006	151 Lynn Grove Road	137,400	BRN
	117-0008	Rita Circle	123,800	Vac
	117-0010	Rita Circle	111,400	Gulch Mountain Pond
	122-0030	Shore Drive	190,400	Vac
	122-0040	Shore Drive	229,800	Vac, beach area
	122-0052	Pine Street	17,800	Vac, woods
	122-0080	Oak Street	69,000	Vac
	123-0051	8 Elm Street	20,00	MH & land
	202-001	Strafford Town Line	67,200	Vac
	207-0024	Long Pond Road	53,800	
	216-0043	Olde Canterbury Road	61,300	Vac
	216-0056	Main Street	79,200	Land
	222-29-1	First NH Turnpike	33,700.	Bldg.
	222-33-07	3 Philip Road	46,000	MH
	222-33-14	Thompson Drive	23,000	MH
	228-22	346 Blakes Hill Road	153,300	BLDG
	230-82-13	Deer Run Lane	92,200.	MH
	230-82-47	Fox Cross Lane	57,100	MH
	230-82-59	3 Pheasant Lane	75,600	MH

2008 SCHEDULE OF EXEMPT PROPERTIES

Other Tax Exempt Properties:				
	108-0040	Lake Shore Drive	11,300	State of New Hampshire
	109-0025	First NH Turnpike	35,400	State of New Hampshire
	109-0098	First NH Turnpike	34,400	Town of Northwood
	116-0037	Fiore Road	6,600	Lynn Grove Association
	122-0063	Harvey Lake Road	56,600	Town of Northwood
	123-0029	Shore Drive	40,900	Town of Northwood
	124-0014	Lucas Pond Road	200	State of New Hampshire
	124-0015	18 Lucas Pond Road	154,200	Camp Yavneh
	124-0020	Roads	900	Town of Northwood
	125-0057	59 Lower Camp Road	70,100	BLD/LAND
	206-0032	Loon Cove Road	130,200	Land only
	212-0006	153 Main Street	11,700	Advent Christian Church
	216-0011	1159 First NH Turnpike	25,800	State of New Hampshire
	216-0034	113 School Street	18,900	Advent Christian Church
	217-0001	907 First NH Turnpike	642,000	Coe-Brown Northwood Academy
	220-0005	Green Street	17,100	Village of Northwood Ridge
	220-0007	Green Street	6,500	Village of Northwood Ridge
	220-0008	Green Street	7,600	Village of Northwood Ridge
	221-0015	Sky Farm Road	0	Owner Unknown
	221-0038	77Neally Lane	20,500	Village of Northwood Ridge
	221-0039	79 Neally Lane	29,600	Village of Northwood Ridge
	221-0055	545 First NH Turnpike	13,800	Freewill Baptist Church
	222-0027	First NH Turnpike	215,400	Town of Northwood
	222-0042	First NH Turnpike	153,200	State of New Hampshire
	222-0043	755 First NH Turnpike	29,600	State of New Hampshire
	222-0060	Bow Lake Road	58,500	Town of Northwood
	223-0012	881 First NH Turnpike	19,900	Congregational Church
	223-0013	893 First NH Turnpike	65,700	Coe-Brown Northwood Academy
	223-0015	874 First NH Turnpike	12,100	State of New Hampshire
	224-0009	292 Blakes Hill Road	272,200	Yankee Clipper Council-BSA
	234-0003	166 First NH Turnpike	13,000	First Baptist Church
	234-05-01	Rochester Road	10,000	State of New Hampshire
	234-0008	158 First NH Turnpike	16,800	Northwood Masonic Assoc.
	234-09-01	First NH Turnpike	17,800	State of New Hampshire
	234-0032	Nottingham Road	3200	Town of Northwood
	234-0036	First NH Turnpike	70,300.	Town of Northwood
	234-41-14	Davlyn Drive	-	Town of Northwood
	235-0036	Upper Deerfield Road	52,700	Town of Northwood
	238-0016	Winding Hill Road	96,400	Town of Northwood
	240-0002	Winding Hill Road	77,000	Town of Northwood
	241-0002	Deerfield Town Line	1300	Town of Northwood
	241-0004	Deerfield Town Line	32,100	State of New Hampshire
	242-0002	Mountain Ave	15,600	State of New Hampshire
	243-0010	Lower Deerfield Road	26,700	State of New Hampshire
	243-0011	126 Lower Deerfield Road	43,700	State of New Hampshire
	244-0033-06	Twombly Drive	-	Town of Northwood
	244-0052	Upper Camp Road	79,200	Town of Northwood
	246-0008	Lower Deerfield Road	8,100	State of New Hampshire
	246-0009	Lower Deerfield Road	34,800	State of New Hampshire

Selectmen Inventory Report

VALUE OF LAND ONLY	ACRES	VALUE	# OF EXEMPTIONS
Current Use	9580.787	1,158,931	
Residential	4740.495	282,071,600	
Commercial/Industrial	446.596	25,312,400	
Total Taxable Land	14787.878	308,542,931	
Total Exempt & Non Taxable	26313.030		
VALUE OF BUILDINGS ONLY			
Residential		204,782,927	
Manufactured Housing		16,549,700	
Commercial		26,585,800	
Discretionary Preservation Easement RSA 79-D	3 structures	22,973	
Total Taxable Buildings		247,941,400	
Tax Exempt & Non Taxable Buildings	26,214,400		
Public Utilities (not included as taxable)		3,379,000	
Improvements to Assist Person with disabilities		19,405	
Valuation Before Exemptions		559,882,736	
EXEMPTIONS			
Blind		30,000	2
Elderly		4,916,200	15
Handicapped & Disabled Exemptions		417,900	12
Solar/Wind Power		30,385	6
Wood Heating Energy		30,385	5
Total Amount of Exemptions		5,424,870	
Net Valuations on which tax is computed		554,436,401	
Less Public Utilities		3,379,000	
Net Valuation without utilities on which tax rate for state education tax is computed:		551,057,401	
Payment in Lieu of Taxes		2,500	
CURRENT USE REPORT			
Farm Land	873.914	311,374	
Forest Land	6669.476	754,249	
Forest Land with Documented Stewardship	1234.617	93,668	
Unproductive Land	184.400	2,512	
Wet Land	673.590	8,861	
Total Acres	9635.997		
Recreational Adjustment Acreage	2879.904		
Total Number of owners granted current use		231.00	
Total Number of parcels in current use.		359.00	

Town Clerk Report

Town Clerk's Report for Fiscal Year ending December 31, 2008

Auto Permits	\$643,382.83
Dog Licenses	3,646.00
Dog Fines	398.00
Bad Check Fees	253.00
Marriage Licenses	1,064.00
Vital Records Copies	809.00
Fees	21,645.00
Boat Registrations	2,416.99
Total Receipts	\$673,614.82

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

Tax Collector Report

Summary of Tax Account Year Ended December 31, 2008

Uncollected Taxes:	2008	2007	2006	2005+
Property Taxes		915,918.44	50.00	46.00
Land Use Change		16,500.00		
Yield Taxes				
Excavation Taxes				
Prior Years' Credit Balance	(2,339.90)			
This Year's New Credits	(11,364.83)			
Taxes Committed to Collector:				
Property Taxes	10,532,656.96	883.09		
Land Use Change	16,634.00			
Yield Taxes	19,413.95	883.68		
Excavation Tax	80.00			
Overpayments:				
Credits Refunded	8,888.50			
Interest – Late Tax	10,373.34	62,755.57		44.30
TOTAL DEBITS:	\$10,574,342.02	\$996,940.78	\$50.00	\$90.30
Remitted to Treasurer:				
Property Taxes	9,520,592.69	563,054.61		
Land Use Change	16,634.00	6,857.33		
Yield Taxes	15,440.37	883.68		
Excavation Tax	80.00			
Interest/Penalties	10,373.34	62,755.57		44.30
Converted to Liens (Principal only)		358,903.83		25.00
Abateements Made:				
Property Taxes	2,625.00	2,071.09		
Land Use Change Taxes		2,362.67		
Yield Taxes				
Current Levy Deeded:	7,955.00			
Uncollected Taxes – End of Year:				
Property Taxes:	1,001,484.27	52.00	50.00	21.00
Land Use Change Taxes				

Tax Collector Report

	2008	2007	2006	2005+
Uncollected Taxes - End of Year:				
Timber Yield Taxes	3,973.58			
Property Tax Credit Balance	(4,816.23)			
TOTAL CREDITS:	\$10,574,342.02	\$996,940.78	\$50.00	\$90.30

Respectfully submitted,

Judy C. Pease, Tax Collector

DEBITS

UNREDEEMED & EXECUTED LIENS	2008	2007	2006	2005+
Unredeemed Liens Beginning of FY:		\$219,015.85	\$85,593.64	\$10,628.39
Liens Executed During FY	\$392,884.25			
Unredeemed Elderly Liens Beg. FY				
Interest & Costs Collected	\$7,077.54	\$17,396.69	\$25,557.43	\$2,114.84
TOTAL LIEN DEBITS:	\$399,961.79	\$236,412.54	\$111,151.07	\$12,743.23

CREDITS

REMITTED TO TREASURER	2008	2007	2006	2005+
Redemptions	\$131,820.44	\$76,017.42	\$59,982.83	\$5,849.47
Interests & Costs Collected	\$7,077.54	\$17,396.69	\$25,557.43	
Abatements of Unredeemed Liens	\$17,842.63	\$14,372.83	\$12,291.23	\$2,590.87
Liens Deeded to Municipality				
Unredeemed Liens End of FY	\$242,728.10	\$104,374.96	\$12,247.59	\$110.30
Unredeemed Elderly Liens End of FY				
TOTAL LIEN CREDITS:	\$399,961.79	\$236,412.54	\$111,151.07	\$12,743.23

Respectfully submitted,

Judy C. Pease
Tax Collector

Town Treasurer Report

Fiscal Year ending December 31, 2008

Cash Balance as of January 1, 2008 **\$ 4,495,391.97**

CURRENT RECEIPTS:

Selectmen – various departments	853,963.92	
Tax Collector	10,439,074.76	
Town Clerk	676,783.83	
TD Northbank NOW Account	33,788.34	
NFS #16	10.00	
Two bank corrections, September 2008	.52	
Total 2008 Receipts		\$12,003,601.36

Total Amount Available from All Sources	\$16,498,993.33
Less Total Expenditures as per Selectmen	11,938,819.93
Less NFS checks outstanding 12/31/08	4,482.00
Total Cash on Hand, December 31, 2008	\$ 4,555,691.40

NORTHWOOD CONSERVATION COMMISSION – Escrow Account

Balance as of January 1, 2008	359,761.01
Total Interest Received	6,475.11
Withdrawals	110,889.22
Balance as of December 31, 2008	255,346.90

AMBULANCE FUND – Escrow Account

Balance as of January 1, 2008	47,965.82
Total Interest Received	810.58
Deposits Received	83,966.35
Withdrawals: Trustees of Trust Funds	47,823.00
NFS #3	284.80
Balance as of December 31, 2008	84,634.95

LAGOON FUND – Escrow Account

Balance as of January 1, 2008	20,164.52
Total Interest Received	212.10
Deposits Received	11,010.00
Withdrawal: Trustees of Trust Funds	20,000.00
NFS #4	85.00
Balance as of December 31, 2008	11,301.62

RECREATION REVOLVING FUND – Established March 15, 2003

Balance as of January 1, 2008	15,091.81
Total Interest Received	271.59
Deposit Received	17,607.25
Withdrawals: Bank correction	.07
Various	19,837.08
Balance as of December 31, 2008	13,133.50

Town Treasurer Report

ENGINEERING ESCROW ACCOUNTS

Deerfield Pilgrim Construction

Balance as of December 31, 2008	205.85
Total Interest Received	3.71
Withdrawals: bank correction	.02
Balance as of December 31, 2008	209.54

Coe Woods Development

Balance as of January 1, 2008	55,109.14
Total Interest Received	999.16
Deposits received:	5,000.00
Bank correction	.09
Withdrawals:	1,460.44
	59,647.77
Balance as of December 31, 2008	00.00

Craig A. Schreck

Balance as of January 1, 2008	23,459.60
Total Interest Received	427.83
Deposit	800.00
Withdrawal	801.92
Balance as of December 31, 2008	23,885.51

Village at Mead Field

Balance, January 1, 2008	36,706.63
Total Interest Received	656.25
Withdrawal: Bank correction	.17
Balance as of December 31, 2008	37,362.71

D. L. Docko

Balance, January 1, 2008	6,449.48
Total Interest Received	104.33
Withdrawals: Bank correction	.11
Account closed 10/24/08	6,553.70
Balance as of December 31, 2008	00.00

Masten Estates

Balance, January 1, 2008	1,681.82
Total Interest Received	30.42
Deposit	4,700.00
Withdrawals: Bank correction	.11
Bank service charge	15.00
Underwood Eng.	2,132.88
Balance as of December 31, 2008	4,264.25

Town Treasurer Report

Newbury North

Balance, January 1, 2008	238.56
Total Interest Received	4.28
Withdrawal: Bank correction	.03
Balance as of December 31, 2008	242.84

Bean Account

Opened March 5, 2008	441.03
Total Interest	5.17
Balance as of December 31, 2008	446.20

Beaulieu Account

Balance, January 1, 2008	1,391.44
Total Interest	9.38
Withdrawals	1,052.27
Balance as of December 31, 2008	348.55

Northeast Credit Union

Deposit, January 16, 2009	6,081.04
Total Interest	52.75
Withdrawals: Bank correction	1.03
Underwood Eng.	1,350.40
Underwood Eng.	1,149.49
Closed out 6/4/08	3,632.87
Balance as of December 31, 2008	00.00

Millstone Realty Trust

Opened December 5, 2008	2,850.00
Total Interest	.75
Balance as of December 31, 2008	2,850.75

David Church

Opened June 18, 2008	1,500.00
Total Interest	8.99
Withdrawal	1,104.07
Balance as of December 31, 2008	404.92

Irving Oil Company

Opened December 9, 2008	1,800.00
Total Interest	.69
Balance as of December 31, 2008	1,800.69

Respectfully submitted,
Joseph A. Knox, Treasurer

2008 Northwood Tax Rate Computation

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division 2008 Tax Rate Calculation

TOWN/CITY: NORTHWOOD

Gross Appropriations	3,328,139
Less: Revenues	1,988,926
Less: Shared Revenues	9,357
Add: Overlay	24,109
War Service Credits	63,450

Mark G. Roberts
11/10/08

Net Town Appropriation	1,417,415
Special Adjustment	0

Approved Town/City Tax Effort	1,417,415	TOWN RATE 2.56
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SCHOOL PORTION

Net Local School Budget (Gross Approp. - Revenue)	10,953,478
Regional School Apportionment	0
Less: Adequate Education Grant	(2,261,596)

State Education Taxes	(1,202,462)	LOCAL
Approved School(s) Tax Effort	7,489,420	SCHOOL RATE 13.51

STATE EDUCATION TAXES

Equalized Valuation (no utilities) x	\$2.14		STATE
561,898,127		1,202,462	SCHOOL RATE 2.18
Divide by Local Assessed Valuation (no utilities)			
551,021,591			
Excess State Education Taxes to be Remitted to State			
Pay to State →	0		

COUNTY PORTION

Due to County	488,515
Less: Shared Revenues	(5,038)

Approved County Tax Effort	483,477	COUNTY RATE 0.87
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TOTAL RATE
19.12

Total Property Taxes Assessed	10,592,774
Less: War Service Credits	(63,450)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	10,529,324

PROOF OF RATE

Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	2.18	1,202,462
All Other Taxes	16.94	9,390,312
		10,592,774

2008 Employee Wage Report

Employee	Total Earnings
ADAMS, PATRICIA	\$3,366.22
ALLARD, SUSAN E.	\$90.90
ARSENAULT, P. DONALD	\$9,014.60
ASHFORD, GEORGE E.	\$4,000.00
ASHFORD, TAYLOR R.	\$2,437.62
BAILEY, JOANN W.	\$104.00
BAILEY, STEPHEN A.	\$1,915.74
BANE, VINCENT A.	\$464.60
BASSETT, FRED K.	\$333.30
BASSETT, NIKOLAS K.	\$9,030.80
BELL, JANE C.	\$242.00
BLAKE, ANNETTE L.	\$8,957.51
BOUDREAU, KATHLEEN	\$20,036.16
BROWN, CHRISTOPHER	\$747.40
BROWN, SCOTT L.C.	\$212.10
BRUCE, BRYAN	\$2,301.12
BRYER, SCOTT R.	\$2,749.98
BUNKER, DONNA C.	\$43,281.64
BUNKER, REBECCA S.	\$161.00
BUXTON, JASON P.	\$242.40
CANNON, AMY L.	\$1,068.91
CAPSALIS, MICHAEL D.	\$6,323.15
CHAMBERLIN, DOUGLAS D.	\$1,907.33
CHAMBERLIN, MICHAEL A.	\$464.60
COLBURN, BETSY A.	\$242.40
COPELAND, DAVID B.	\$7,517.34
CORSON, MICHAEL	\$919.10
CURLEY, KENNETH M.	\$3,250.02
D'ALESSANDRO, MICHAEL	\$85,559.15
DEAN, DAREL H.	\$848.40
DIFEO, JOHN	\$2,823.90
DILL, ALDEN ROBERT	\$2,499.96
DROLET, GLENDON L.	\$71,565.07
DROWN, RICHARD E.	\$252.50
DURKAN, PATRICIA A.	\$1,837.50
ELLIOTT, AMY L.	\$7,044.07
EVANS, DONALD	\$13,356.08
FELLOWS-WEAVER, LISA J.	\$33,891.63
FORTIN, DANIELLE E.	\$25,854.12
FULLER, COREY	\$528.72
FUNICELLA, MICHAEL	\$181.80
GARDINER, DONALD F.	\$11,160.67
GARDNER, NANCY M.	\$16,942.29
GARNETT, GARY A.	\$12,015.60
GARRETT, SANDRA J.	\$37,129.61

2008 Employee Wage Report

Employee	Total Earnings
GIBSON, JEFF W.	\$919.10
GLANCY, JOAN	\$7,340.24
GOVONI, ADAM C.	\$8,492.84
HEATH, COURTNEY E.	\$4,601.25
HICKEY, DAVID	\$23,570.22
HODGDON, DONALD L.	\$9,235.52
HOLMES, NONA C.	\$334.58
HOTCHKISS, MATTHEW A.	\$777.70
JOHNSON, ARLENE W.	\$335.90
JOHNSON, CHRISTIAN M.	\$28,040.00
JOZOKOS, TRACY A.	\$35.00
KNOX, JOSEPH A.	\$10,256.45
KNOX, MARION J.	\$2,088.48
KONDRUP, NAOKO A.	\$1,226.52
LANE, JEAN	\$286.58
LEBLANC, GREGORY S.	\$931.62
LINDQUIST JR, ROBERT V.	\$80.80
LINDQUIST, JAMES R.	\$1,964.91
LISTER, JOSEPH K.	\$40,998.31
MADISON, KEVIN D.	\$55,698.20
MADISON, TERRI J.	\$240.00
MAINHEIT, JESSE R.	\$1,498.32
MARTEL, PAUL A.	\$47,142.76
MICHAUD, JOSEPH A.	\$503.94
MORALES, DARYL P.	\$661.34
NERESON, MICHAEL	\$898.90
NICHOLS, VICTORIA A.	\$3,937.50
O'CALLAGHAN, RYAN	\$1,887.75
OLE, STEPHANIE J.	\$6,649.00
OSBORNE, KATE L.	\$3,733.50
PEASE, CHARLES H.	\$43,875.53
PEASE, JUDY C.	\$48,842.19
PLANCHET, ELAINE O.	\$19,059.92
POTTER, PAT A.	\$45,006.56
PRESTON, STEPHEN R.	\$31,787.01
PRIOLO, SANDRA E.	\$434.30
REESE, PHYLLIS L.	\$1,109.38
ROBERTSON, ROBERT B.	\$737.50
ROBERTSON, SUSAN	\$767.38
ROCK, MICHAEL LEONARD	\$676.70
ROGERS, GENEVIEVE K.	\$384.38
SCHLANG, JOHN E.	\$29,895.34
SEVERANCE, KAYLA R.	\$6,580.16
SEVERANCE, MARCIA J.	\$22,812.37
SEVERANCE, SCOTT R.	\$3,609.37

2008 Employee Wage Report

Employee	Total Earnings
SMITH, LINDA L.	\$18,069.44
SOARES, STEPHEN P.	\$17,954.82
STEARNS, ROBERTA N.	\$40.63
SULLIVAN, KEVIN M.	\$19,634.26
TODT, KATHLEEN	\$8,371.04
TUTTLE, WENDY L.	\$33,386.14
WAKEMAN, DAVID M.	\$34,168.14
WASHBURN, JACLYN A.	\$912.60
WELLS, SHANE M.	\$35,027.68
WEST, JR, ROBERT S.	\$1,515.00
WILSON, JAMES D.	\$62,173.91
YEATON, TYLER D.	\$2,358.00
YOUNG, DIANE L.	\$5,513.40
YOUNG, LYNNE S.	\$9,304.73
ZOBEL, MATTHEW J.	\$50,097.35
105 Employees Listed.	\$1,273,345.47

**TOWN OF NORTHWOOD,
NEW HAMPSHIRE**

MANAGEMENT LETTER

**FOR THE YEAR ENDED
DECEMBER 31, 2007**



MASON + RICH

PROFESSIONAL ASSOCIATION
Certified Public Accountants

Selectmen
Town of Northwood
Northwood, New Hampshire

In planning and performing our audit of the financial statements of the Town of Northwood, New Hampshire for the year ended December 31, 2007 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during the course of our audit, we did become aware of matters that were opportunities for strengthening internal controls and operating efficiencies. The material that accompanies this letter addresses our findings and recommendations and also the status of our prior year's findings and recommendations. This letter does not affect our report dated December 9, 2008 on the financial statements of the Town of Northwood, New Hampshire.

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

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

December 9, 2008

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT LETTER

STATUS OF PRIOR YEAR'S FINDINGS AND RECOMMENDATIONS

TOWN OFFICE

FINANCIAL REPORTS

Finding/Recommendation – During our audit of the General Fund for 2006, we had noted that the Town's Expenditure Reports did not include all accounts for each function, for example, no accounts ending in object code 800 were included, and we had recommended that the Town work with its software vendor to resolve this reporting error.

Status – We noted that this was still an issue with the 2007 reports provided to us. They ended at TAN interest.

Management's Comment - The lack of reports ending in object code 800 was due to an individual not entering the request to include the 800 accounts. This has been corrected.

FINANCIAL PROCEDURES

Finding/Recommendation – During our audit of the General Fund, we had noted in 2006 that the Town's Reserve for Encumbrances was duplicated in Accounts Payable. This was due to the Town Administrator closing the module for the year prior to the official year end procedures for the other accounting modules which all interface. As a result, expenditures for 2006 were overstated in excess of \$186,000. We recommended that the modules should be maintained by financial personnel only, in accordance with standard controls and procedures for month and year end closing.

Status – This was still an issue in 2007 and has been included in our significant deficiency report for 2007.

ACCOUNTS PAYABLE

Finding/Recommendation – During our audit of the General Fund, we had found that the Town was unable to print an Aged Open Items report that showed outstanding payable for a prior date. Since the system is real time data entry, reports would need to be run at the end of each month in order to reconcile to the General Ledger. We had recommended that the Finance Office should run the Aged Open Items report timely at the end of each month and reconcile it to the General Ledger.

Status – We noted that this was not an issue in 2007.

PAYROLL RECORDS

Finding/Recommendation – During our testing of the payroll procedures we had noted that the Town was unable to produce standard documentation for payroll rates, approval of rate changes, W-4's, I-9's and employee deduction approvals. Employee information as well as approved rates needs to be maintained in each file.

Status – We noted that not all items had been addressed.

Management's Comment - This issue has been rectified.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT LETTER

CURRENT YEAR'S FINDINGS AND RECOMMENDATIONS

TOWN OFFICE

OLD OUTSTANDING RECEIVABLES

Finding – The Town is carrying three older receivables (totaling \$1,360.24) in its departmental receivable account.

Recommendation – We would recommend that these receivable be reviewed to determine if they will ever be collected and if they need to be written off, they should be presented to the Board for approval.

Management's Comment – This problem was addressed and rectified.

TAX DEEDED PROPERTY

Finding – The Town is carrying ten tax deeded properties on its books, seven of which were deeded before 2005.

Recommendation – The Town should review the older properties to determine if they could be sold or if the Town wants to retain the properties permanently.

Management's Comment – The Board is in the process of determining which properties they want to retain and those they want to sell.

CASH RECEIPTS

Finding – We noted that cash is kept unlocked and in public view at the front counter. In addition, we noted that limited records were kept of amounts received and deposits were not being made timely.

Recommendation – The cash box needs to be kept away from the front counter. We would recommend that a simple cash receipts book be maintained and that deposit totals be done timely and reconciled to the amounts in the cash receipts book.

Management's Comment – Management disagrees with the Auditor's recommendations. The cash box is not kept in public view at the front counter with the exception when change is required to complete a transaction. Otherwise, the cash box is under the counter not in view of the public. Maintaining a simple cash receipts book is reasonable, however, it will not correct the change making process. Deposits are done weekly with the exception if there is less than ten dollars in receipts.

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT LETTER

PLANNING AND ESCROW ACCOUNTS

Finding – During our testing of the escrow accounts, we noted that the Town does not have written agreements with the developers or builders.

Recommendation – We would recommend that a simple agreement (one page?) be prepared for use with all escrow accounts. Among other things it should spell out if the Town or the developer is entitled to interest on the account at year end and have a place to record the amounts received from the developer as well as signatures by a Town employee and the developer.

Management's Comment - A form has been developed for use by the Planning Board or the Board of Selectmen for use when new escrows are opened.

**TOWN OF NORTHWOOD,
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS
(WITH INDEPENDENT AUDITORS'
REPORT THEREON)**

**FOR THE YEAR ENDED
DECEMBER 31, 2007**

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MASON + RICH

PROFESSIONAL ASSOCIATION

Certified Public Accountants

REPORT OF INDEPENDENT AUDITORS

To the Board of Selectmen

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Town of Northwood, New Hampshire, as of and for the year ended December 31, 2007, which collectively comprise the Town of Northwood's basic financial statements as listed in the index. These financial statements are the responsibility of the Town of Northwood's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Northwood, New Hampshire, as of December 31, 2007 and the respective changes in financial position and cash flows, where applicable, 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 budgetary comparison information on pages 2 through 7 and 35 through 37 are not a required part of the basic financial statements but are supplemental 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 supplemental information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

December 9, 2008

SIX
BICENTENNIAL
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TOWN MANAGEMENT'S DISCUSSION AND ANALYSIS

TOWN OF NORTHWOOD, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS

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 year ended December 31, 2007. The Town implemented Governmental Accounting Standards Board Statement 34 Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments for the first time this year. As discussed in footnote 1, Statement 34 allows for certain transition treatments in regards to infrastructure.

FINANCIAL HIGHLIGHTS

- The assets of the Town exceeded its liabilities at the close of the 2007 fiscal year by \$6,745,447 (Net Assets). Of this amount, \$1,765,447 may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the Town's fund designation and policies.
- The Town's total net assets increased by \$234,761.
- As of the close of 2007, year, the Town governmental funds reported a combined ending balances of \$2,887,930. Over 85% of this amount (\$2,449,712) is undesignated and available for use within the Town's designation and policies.
- At the end of 2007, undesignated fund balance for the general fund was \$1,410,070 or 48% 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 basis 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 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).

(Continued on next page)

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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 propriety funds (the Town does not maintain any propriety 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 expendable resources, as well as on balances of expendable 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 2006 Northwood Town 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.

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 \$6,745,447 as of December 31, 2007.

The largest portion of the Town's net assets (48.3%) reflects its investments in capital assets (e.g., land, building, equipment, improvements, construction in progress and infrastructure), less any

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

With the first year implementation of GASB Statement 34, the Town is not presenting comparable columns in the various comparisons or analyses for the prior year.

TOWN OF NORTHWOOD'S NET ASSETS

Governmental Activities	2007	2006
Current and Other Assets	\$ 7,171,012	\$ 6,960,157
Capital Assets	<u>3,945,725</u>	<u>3,717,220</u>
Total Assets	<u>\$ 11,116,737</u>	<u>\$ 10,677,377</u>
 Long-Term Liabilities	 \$ 110,848	 \$ 140,598
Other liabilities	<u>4,260,442</u>	<u>4,026,093</u>
Total Liabilities	<u>\$ 4,371,290</u>	<u>\$ 4,166,691</u>
 Net Assets		
Invested in Capital Assets		
Net of Related Debt	\$ 3,921,350	\$ 3,717,220
Restricted	693,030	759,203
Unrestricted	<u>2,131,067</u>	<u>2,034,263</u>
Total Net Assets	<u>\$ 6,745,447</u>	<u>\$ 6,510,686</u>

An additional portion of the Town's net assets (16.9%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets \$1,647,928 may be used to meet the government's ongoing obligation to citizens and creditors.

As of December 31, 2007, 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, 2007. The Town first implemented GASB Statement No. 34, Basic Financial Statements— and Management's Discussion and Analysis— for State and Local Governments, in 2006, therefore comparative data is not presented. Governmental activities increased the Town of Northwood's net assets by \$234,761.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

TOWN OF NORTHWOOD'S CHANGES IN NET ASSETS

Governmental Activities	2007	2006
Revenues		
Program Revenues:		
Changes to Services	\$ 908,391	\$ 929,523
Operating Grants and Contributions	153,203	98,004
Capital Grants and Contributions	65,500	115,896
General Revenues:		
Property Taxes	9,401,163	9,075,485
Franchise Taxes	13,856	22,508
Other Taxes	221,062	83,881
Payment in Lieu of Taxes	6,740	2,500
Grants and Contribution Not Restricted to a Specific Program	210,271	189,395
Interest and Investment Earnings	185,860	168,981
Gain (Loss) on Sale of Capital Asset	4,759	72,292
Miscellaneous	14,443	39,258
Total Revenues	<u>11,185,248</u>	<u>10,797,723</u>
Expenses:		
General Government	756,768	985,512
Fire Department	337,506	285,439
Police Department	567,700	575,317
Highway and Streets	564,198	301,217
Sanitation	124,330	130,545
Health and Welfare	75,719	81,259
Parks and Recreation	78,396	54,279
Conservation	24,441	3,274
Library	149,143	151,830
Intergovernmental:		
School District	7,788,899	7,284,051
County	483,387	455,517
Interest on Long-term debt	-	579
Total Expenses	<u>10,950,487</u>	<u>10,308,819</u>
Change in Net Assets	234,761	488,904
Net Assets— January 1	<u>6,510,686</u>	<u>6,018,782</u>
Net Assets— December 31	<u>\$ 6,745,447</u>	<u>\$ 6,507,686</u>

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

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 expendable 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 year.

At the end of 2007, the Town of Northwood governmental funds reported ending fund balances of \$ 2,887,930. Approximately 85% of this total amount (\$2,449,712) 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 (\$72,660), 2) Permanent fund (\$253,419) and 3) Undistributed Net Revenues of the Permanent Fund (\$112,139).

General Fund Budgetary Highlights— The Town did not make any revisions to the original appropriations approved by the Board of Selectman and the Budget Committee at the annual Town Meeting.

CAPITAL ASSETS

The Town of Northwood's investment in capital assets for its governmental activities as of December 31, 2007, amounts to \$3,945,725 (net of accumulated depreciation). The investment in capital assets includes land, buildings, equipment, improvements, and infrastructure.

Major capital asset events during the 2007 fiscal year included the following:

- Fire Rescue Department New Ambulance \$165,000.
- Highway Department Vehicle \$39,500.
- Police Cruiser Purchase \$28,914.
- Transfer Station Compactor \$42,000.

Capital Assets at Year-end Net of Accumulated Depreciation

Governmental Activities	2007	2006
Land and Improvements	\$ 1,922,233	\$ 1,922,233
Buildings	822,280	772,480
Infrastructure	685,888	547,251
Furniture, Equipment, and Vehicles	1,937,453	1,694,733
Less: Accumulated Depreciation	<u>(1,422,129)</u>	<u>(1,219,476)</u>
Total Capital Assets, Net of Depreciation	<u>\$ 3,945,725</u>	<u>\$ 3,717,221</u>

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

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

DEBT ADMINISTRATION

At the end of the 2007, the Town of Northwood had capital leases in the amount of a \$24,375. The majority of this involves the forth and final year payment on a four year capital lease for fire engine #2 chassis and pump upgrade purchased in 2003.

COMPENSATED ABSENCES

As of December 31, 2007, the Town of Northwood has compensated absences in the amount of \$94,958. This amount represents earned but unused vacation and personal time and up to eighty hours of sick time. Additional information regarding compensated absences can be found in Note 1) Summary of Significant Accounting Policies, D) Assets, Liabilities, and Net Assets or Equity, 6) Compensated Absences.

ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND RATES

In the 2008 Budget, General Fund revenues are expected to increase by 2% from the 2007 budget with general property taxes making up approximately 89 % of the General Fund budgeted revenue. Certified assessed valuations increased .42 % over the preceding year. Property Taxes rates set in October 2007 was \$17.42; \$2.24.Town, \$0.88 County, \$12.12 School District, and \$2.19 State Education Property Tax. The Town completed the five year reevaluation project in 2007.

The estimated population for the Town of Northwood in 2007 is 3,982 per New Hampshire Office of Energy and Planning's "New Hampshire Population Projections for State and Counties 2005-2025" prepared in September 2004. Per the New Hampshire Department of Employment Security's Economic and Labor Market Information Bureau of in November of 2006 the unemployment rate is 3.6% slightly higher than the States adjusted unemployment rate of 3.2 %.

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 4, or email administration@town.northwood.nh.us.

BASIC FINANCIAL STATEMENTS

TOWN OF NORTHWOOD, NEW HAMPSHIRE
STATEMENT OF NET ASSETS
DECEMBER 31, 2007

	<u>Governmental Activities</u>
<i>ASSETS</i>	
Cash and Equivalents	\$ 4,999,164
Temporary Investments	471,556
Investments	337,857
Taxes Receivable	1,250,586
Accounts Receivable	17,463
Due from Other Governments	4,728
Internal Balances	-
Notes Receivable	26,474
Restricted Assets	15,832
Property by Tax Deed and Title	<u>47,352</u>
Capital Assets:	
Land and Improvements	1,922,233
Buildings and Improvements	822,280
Infrastructure	685,888
Furniture, Equipment and Vehicles	1,937,453
Less Accumulated Depreciation	<u>(1,422,129)</u>
Total Capital Assets, Net of Depreciation	<u>3,945,725</u>
 <i>TOTAL ASSETS</i>	 <u>\$ 11,116,737</u> (Continued)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
STATEMENT OF NET ASSETS
DECEMBER 31, 2007

	<u>Governmental Activities</u>
<i>LIABILITIES</i>	
Accounts Payable	\$ 3,640
Due to Other Governments	4,190,170
Accrued Liabilities	58,507
Non-current Liabilities:	
Portion Due or Payable Within One Year:	
Obligations Under Capital Lease	8,125
Portion Due or Payable After One Year:	
Obligations Under Capital Lease	16,250
Compensated Absences Payable	94,598
<i>Total Liabilities</i>	<u>4,371,290</u>
<i>NET ASSETS</i>	
Invested in Capital Assets, Net of Related Debt	3,921,350
Restricted for:	
Capital Reserves	275,904
Conservation Commission	417,126
Permanent Funds:	
Nonexpendable	253,419
Expendable	112,139
Unrestricted	1,765,509
<i>Total Net Assets</i>	<u>\$ 6,745,447</u>

The Accompanying Notes are an Integral Part of This Financial Statement

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Program Revenues				Net (Expense) Revenue and Change in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs					
Governmental Activities:					
General Government	\$ 756,768	\$ 758,255	\$ 729	\$ 65,500	\$ 67,716
Fire Department	337,506	52,932	-	-	(284,574)
Police Department	567,700	32,725	-	-	(534,975)
Highways and Streets	564,198	-	152,474	-	(411,724)
Sanitation	124,330	43,404	-	-	(80,926)
Health and Welfare	75,719	5,291	-	-	(70,428)
Parks and Recreation	78,396	15,784	-	-	(62,612)
Conservation	24,441	-	-	-	(24,441)
Library	149,143	-	-	-	(149,143)
Intergovernmental:					
School District	7,788,899	-	-	-	(7,788,899)
County	483,387	-	-	-	(483,387)
Interest on Long-term Debt	-	-	-	-	-
Total Governmental Activities	\$ 10,950,487	\$ 908,391	\$ 153,203	\$ 65,500	(9,823,393)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					1,128,877
Property Taxes Levied for Education					7,788,899
Property Taxes Levied for County					483,387
Franchise Fees					13,856
Other Taxes					221,062
Payment in Lieu of Taxes					6,740
Grants and Contributions Not Restricted to Specific Programs					210,271
Interest and Investment Earnings					185,860
Gain (Loss) on Sale of Capital Assets					4,759
Miscellaneous					14,443
Transfers					-
Total General Revenues, Special Items and Transfers					10,058,154
Change in Net Assets					234,761
Net Assets, Beginning of Year					6,510,686
Net Assets, End of Year					\$ 6,745,447

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	\$ 4,495,622	\$ 503,542	\$ 4,999,164
Temporary Investments	-	487,388	487,388
Investments	-	337,857	337,857
Taxes Receivable	1,250,586	-	1,250,586
Accounts Receivable	685	16,778	17,463
Due From Other Governments	4,728	-	4,728
Due From Other Funds	24,470	84,105	108,575
Notes Receivable	26,474	-	26,474
Property by Tax Lien and Title	88,314	-	88,314
TOTAL ASSETS	\$ 5,890,879	\$ 1,429,670	\$ 7,320,549

(Continued)
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The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007

	General	Other Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES			
<i>Liabilities</i>			
Accounts Payable	\$ 3,640	\$ -	\$ 3,640
Accrued Liabilities	58,507	-	58,507
Due to Other Governments	4,190,170	-	4,190,170
Due to Other Funds	84,105	24,470	108,575
Deferred Revenue	71,727	-	71,727
Total Liabilities	4,408,149	24,470	4,432,619
<i>Fund Balances</i>			
Reserved for Encumbrances	72,660	-	72,660
Permanent Fund	-	253,419	253,419
Undistributed Net Revenues of Permanent Fund	-	112,139	112,139
Undesignated Reported in:			
General Fund	1,410,070	-	1,410,070
Special Revenue Funds	-	1,039,642	1,039,642
Capital Projects Funds	-	-	-
Total Fund Balances	1,482,730	1,405,200	2,887,930
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,890,879	\$ 1,429,670	\$ 7,320,549

(Continued)
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The Accompanying Notes are an Integral Part of This Financial Statement

Total Governmental Fund Balances Above

Amounts Reported for Governmental Activities in the Statement of Net Assets Are Different Because of the Following Items:

Capital Assets Used in Governmental Activities Are NOT
Financial Resources and Therefore Are NOT Reported in the Funds.

Other Long-term Assets, Such as Welfare Liens and Elderly Liens
Receivable Are NOT Available to Pay for Current-period Expenditures
and Therefore Are Deferred in the Funds, Net of Allowance for Uncollectible.

Long-term Liabilities, Including Bonds and Capital Leases Payable and Unmatured Compensated Absences, Are NOT Due and Payable in the Current Period and Therefore Are NOT Reported in the Funds.

Net Assets of Governmental Activities - Statement 1

\$ 6,745,447

The Accompanying Notes are an Integral Part of This Financial Statement

TOWN OF NORTHWOOD, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 9,587,056	\$ 33,085	\$ 9,620,141
Licenses, Permits and Fees	755,464	-	755,464
Intergovernmental	363,475	65,500	428,975
Charges for Services	76,094	88,074	164,168
Interest and Dividends	116,087	66,788	182,875
Miscellaneous	22,035	5,673	27,708
Total Revenues	10,920,211	259,120	11,179,331
Expenditures			
Town:			
General Government	606,114	157,178	763,292
Public Safety	865,414	-	865,414
Highways and Streets	591,307	-	591,307
Sanitation	135,093	8,923	144,016
Health	45,071	-	45,071
Welfare	30,647	-	30,647
Culture and Recreation	198,431	25,843	224,274
Conservation	1,045	23,396	24,441
Capital Outlay	263,103	-	263,103
Total Town Expenditures	\$ 2,736,225	\$ 215,340	\$ 2,951,565

(Continued)
The Accompanying Notes are an Integral Part of This Financial Statement
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TOWN OF NORTHWOOD, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	General	Other Governmental Funds	Total Governmental Funds
Other Governmental Units:			
School District Assessment	\$ 7,788,899	\$ -	\$ 7,788,899
County Taxes	483,387	-	483,387
Total Other Governmental Units	<u>8,272,286</u>	<u>-</u>	<u>8,272,286</u>
Total Expenditures	<u>11,008,511</u>	<u>215,340</u>	<u>11,223,851</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(88,300)</u>	<u>43,780</u>	<u>(44,520)</u>
Other Financing Sources (Uses)			
Proceeds of Capital Lease	24,375	-	24,375
Operating Transfers In	248,185	161,830	410,015
Operating Transfers (Out)	(161,122)	(250,038)	(411,160)
Total Other Financing Sources (Uses)	<u>111,438</u>	<u>(88,208)</u>	<u>23,230</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>23,138</u>	<u>(44,428)</u>	<u>(21,290)</u>
Fund Balances, Beginning of Year, Restated	<u>1,459,592</u>	<u>1,449,628</u>	<u>2,909,220</u>
Fund Balances, End of Year	<u>\$ 1,482,730</u>	<u>\$ 1,405,200</u>	<u>\$ 2,887,930</u>

The Accompanying Notes are an Integral Part of This Financial Statement (Continued)
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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 (STATEMENT 2)
FOR THE YEAR ENDED DECEMBER 31, 2007

Net Change in Fund Balances - Total Governmental Funds \$ (21,290)

Amounts Reported for Government Activities in the Statement of Activities Are Different Because of the Following Items:

Governmental Funds Report Capital Outlays as Expenditures. In the Statement of Activities the Cost of Those Capital Outlay Items is Capitalized and the Cost of Those Capitalized Assets is Then Charged Over Their Estimated Useful Lives as Depreciation Expense. This is the Amount by Which Depreciation Expense Exceeded Capital Outlay Expenditures in the Current Period.

228,504

Revenues in the Statement of Activities Are NOT Reported in the Funds Statement as They do NOT Provide Current Financial Resources.

5,923

Proceeds From Debt Issues Are Reported as an Other Financing Source (Proceeds of Long-Term Bonds or Leases) in the Funds Statement. However, Debt Issue Proceeds Increase Long-term Liabilities (Bonds Payable or Capital Lease Payable) in the Statement of Net Assets. The Repayment of Bond and Capital Lease Principal is an Expenditure (Debt Service) in the Governmental Funds. The Repayment of Principal Reduces Long-term Liabilities in the Statement of Net Assets

(24,375)

Some Expenses Reported in the Statement of Activities, Such as Compensated Absences, do NOT Require the Use of Current Financial Resources. Accordingly, They Have NOT Been Reported as Expenditures in the Governmental Funds.

45,999

Change in Net Assets of Governmental Funds - Statement 2 \$ 234,761

TOWN OF NORTHWOOD, NEW HAMPSHIRE
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY AND PRIVATE PURPOSE TRUSTS
DECEMBER 31, 2007

	Agency Funds	Private Purpose Trusts
ASSETS		
Cash and Equivalents	\$ 131,270	\$ -
Temporary Investments	-	245,314
TOTAL ASSETS	\$ 131,270	\$ 245,314
LIABILITIES		
Due to Specific Individuals	\$ 131,270	\$ -
Total Liabilities	\$ 131,270	-
NET ASSETS		
Held in Trust for Water District		33,260
Held in Trust for School District		212,054
Total Net Assets		\$ 245,314

The Accompanying Notes are an Integral Part of This Financial Statement

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 PRIVATE PURPOSE TRUSTS
 FOR THE YEAR ENDED DECEMBER 31, 2007

Additions

Gifts and Contributions	\$ 109,931
Earnings on Investments	10,527
<i>Total Additions</i>	<u>120,458</u>

Deductions

Payments to School District	12,000
<i>Total Deductions</i>	<u>12,000</u>

Changes in Net Assets Held in Trust	108,458
Net Assets, Beginning of Year	136,856
Net Assets, End of Year	<u>\$ 245,314</u>

The Accompanying Notes are an Integral Part of This Financial Statement - Page 18 -

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

I | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Northwood, New Hampshire (the Town) is a municipal corporation governed by an elected three member Board of Selectmen. The Town was incorporated in 1773. The Town's annual budget is approved by the voters at the Town Meeting held in March each year and the Selectmen, with the assistance of the Town Administrator, are then responsible for managing the Town's day to day operations during the year within the constraints of the budget that was approved. The Town engages in a comprehensive range of municipal services, including general government administration, public safety, health, welfare, human service programs, planning, community development, recreation, cultural, and library activities.

The accompanying financial statements include the transactions of all funds of the Town and any other organizations included in the Town's reporting entity because of the significance of their operations or financial relationships with the Town in accordance with the criteria set forth by the Governmental Accounting Standards Board. There are no agencies or entities which should be presented with the Town in accordance with reporting standards for governmental units.

B. Government-Wide and Fund 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 non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

statements. Revenues are recorded when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town's fiduciary funds are presented in the fund financial statements by type (private purpose and agency). Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide financial statements.

The Town reports the following major governmental funds:

The General Fund is the Town's main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Non-Major Governmental Fund Types:

Special Revenue Funds – accounts for specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes. Non-major special revenue funds include the Ambulance Replacement, Lagoon Fees, Recreation Revolving Fund, Conservation Commission, Library Trusts, Other Town Trusts and Capital Reserves.

Capital Projects Funds – account for financial resources segregated for the acquisition or construction of major capital facilities.

Permanent Funds – used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the programs—that is, for the benefit of the Town or its citizenry. Permanent funds report trust arrangements in which the Town is the beneficiary, including public-purpose funds previously classified as nonexpendable trust funds. Permanent funds are used for resources legally restricted to cemeteries, libraries, parks, public land maintenance and social services. Non-major permanent funds include the Town Nonexpendable Trust Funds.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

Additionally, the Town reports the following funds:

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations or other governments. The fiduciary funds of the Town are the private purpose trusts (School District Capital Reserves and Water District Maintenance Trust) and agency funds (performance bonds). For accounting measurement purposes, the private purpose trust funds are accounted for in essentially the same manner as proprietary funds. Private purpose trust funds account for assets of which the principal may not be spent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. Fiduciary funds are NOT included in the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB).

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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within the States of New Hampshire or Massachusetts."

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with RSA 383:22-24. At year end the Town had \$761,409 (\$516,095 Other Governmental Funds and \$245,314 Private Purpose Trusts). At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum 20% portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

All trust fund investments are mutual fund marketable securities consisting of uninsured and unregistered investments for which the securities were held by an agent of one of the Town's banks but not in the Town's name. These securities cannot be sold or disposed of without the approval of the Town.

Under New Hampshire law, the trustees of trust funds may invest:

"Only by deposit in savings bank or in the savings department of a national bank or trust company in this State or in shares of any building and loan association or co-operative bank, incorporated and doing business under the laws of this State or in the shares of any federal savings and loan association, located and doing business in this State or in bonds, notes or other obligations of the United States government or in State, County, Town, City, School District, water and sewer district bonds and the notes of Towns or Cities in this State; and such stocks and bonds as are legal for investment by New Hampshire savings banks and when so invested, the trustees shall not be liable for the loss thereof; and in any common trust fund established by the New Hampshire Charitable Fund in accordance with RSA 292.23."

Investments are carried at fair value. The fair value of investments is determined annually and is based on current market prices.

Fair value fluctuates with interest rates, and increasing rates could cause fair value to decline below original cost. Town management believes the liquidity in the portfolio is more than adequate to meet cash flow requirements and to preclude the Town from having to sell investments below original cost for that purpose.

Investment revenue is comprised of the following for the year for the Town's Expendable and Permanent Trusts:

Interest and Dividends	\$ 63,487
Net Increase (Decrease) in the Fair Value of Investments	(22,811)
Gain (Loss) on Sale of Investments	<u>(2,985)</u>
Total Investment Revenue	<u>\$ 37,691</u>

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

The net decrease in the fair value of the Town investments during the fiscal year was \$22,811. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized loss on investments held at year-end was \$10,802.

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

All trade and property tax receivables are shown net of an allowance for uncollectibles.

The Town semiannually, in May and November, bills and collects its own property taxes as well as property taxes for the School District and for the County. Property tax revenue is recognized in the fiscal year for which taxes have been levied.

Property taxes billed or collected in advance of the fiscal year for which they are levied are recorded as deferred revenue.

Property taxes are due by December. If the taxes are not paid by the following March, a lien is recorded on the property at the Register of Deeds. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the delinquent taxes ("redemptions") are not paid within two years of the tax lien date, the property is conveyed to the Town by deed and subsequently sold at public sale.

The Town budgets, following New Hampshire budget procedures, an amount (\$50,802 in the current year) for property tax abatements and refunds. All abatements and refunds are charged to the account and they are reported net of property tax revenues. The actual total for the current year was \$23,119.

The tax rate for the year was \$17.43; \$2.24 Town, \$.88 County, \$12.12 School District and \$2.19 State Education Tax.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Property by Tax Lien and Title

Elderly Tax Liens – Under New Hampshire Revised Statutes Annotated (RSA) 72:38A, elderly property owners in the Town may request that the Town file a tax lien against their property for the amount of their annual property taxes. Interest accrues annually at 5% and is payable along with the property taxes from the individual's estate.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

Other Tax Liens – Under New Hampshire Revised Statutes Annotated, if property taxes have not been paid within two years of the tax lien date, the property may be conveyed to the Town by deed.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns 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 one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Land Improvements	20
Building and Improvements	15-50
Infrastructure - Roads	15
Infrastructure - Bridges	50
Furniture, Equipment and Vehicles	5-20

Pursuant to GASB Statement #34, Phase 3 governments “are encouraged but are NOT required to report major infrastructure assets retroactively.” Accordingly, the Town has elected to report its general infrastructure assets beginning with the effective date of the Statement – the year ended December 31, 2004.

6. Compensated Absences

Employees may accumulate an unlimited amount of earned but unused vacation and personal time, which will be paid to employees upon separation from the Town’s service. Sick time will only be paid up to eighty hours, any additional accumulated time will be forfeited at the time of separation. In governmental fund types, the cost of vested benefits paid or matured (as a result of employee resignations and retirements) are reported as an expenditure and fund liability in the fund.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

7. 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, statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. 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.

- Encumbrances – These monies have been reserved for goods and services encumbered, or ordered before the end of the fiscal year, for which delivery of goods and services had not been made prior to the close of the fiscal year.
- Prepaids – These monies have been reserved for reported prepaids in the General Fund to comply with accounting standards.

9. 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 of any debt used for the acquisition, construction or improvement of those capital assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provision or enabling legislation or through external restrictions imposed by creditors, grantors or law or regulations of other governments. The Town reports the following restricted net asset categories:

Capital Reserves – Under New Hampshire RSA 35:1, the Town may raise and appropriate funds for the “construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific item or specific items of equipment.” Such resources that have been appropriated at Town Meeting are reported as restricted net assets at year end.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

Conservation Commission – Under New Hampshire RSA’s 36 A:5 and 79 A:25, may elect at Town Meeting to place all or portion of revenues in a conservation fund and be “allowed to accumulate from year to year. The funds must be in the custody of the Town’s Treasurer with disbursements made upon order of the Conservation Commission.

Permanent Funds – The nonexpendable and expendable portions of permanent funds is reported as a component of restricted net assets.

Unrestricted Net Assets – This amount is all net assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net assets.”

II | RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable and unmatured compensated absences, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Bonds Payable	\$ -
Add: Accrued Interest Payable on Bonds and Capital Leases at Fiscal Year End	-
Capital Leases Payable	(24,375)
Compensated Absences	<u>(94,598)</u>
Net Adjustment to Reduce Fund Balance – Total Governmental Funds to Arrive at Net Assets – Governmental Activities	<u>\$ (118,973)</u>

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those ASSETS is then charged over their estimated useful lives as depreciation expense." The details of this difference are as follows:

Capital Outlay	\$ 459,566
Depreciation Expense	<u>(231,062)</u>
Net Adjustment to Increase Net Changes in Fund Balances – Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ 228,504</u>

Another element of that reconciliation states that "Proceeds from debt issues are reported as an Other Financing Source (proceeds of long-term bonds or leases) in the Funds Statement. However, debt issue proceeds increase long-term liability (bonds payable or capital lease payable) in the statement of net assets. The repayment of bond and capital lease principal is an expenditure (Debt Service) in the Government Funds. The repayment of principal reduces long-term liability in the statement of net assets." The details of this difference are as follows:

Compensated Absences	\$ 45,999
Principal Repayments: General Obligation Debt Payments on Capital Lease	<u>(24,375)</u>
Net Adjustment to Decrease Net Changes in Fund Balances – Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ 21,624</u>

III | STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The Town observes the following procedures in establishing the budgetary data reflected in the financial statements:

Expenditures in budgetary funds are limited to the Town's budget adopted at the annual or special Town meeting subject to RSA Chapter 32. The Selectmen are required by statute to properly enter and record expenditure. They may transfer budget amounts between appropriations, but no new purpose may be introduced that was not contained in the adopted budget. No amounts may be transferred from special warrant articles. Total expenditures may not exceed the total amount approved at the annual or special Town meeting, with certain statutory exceptions.

All appropriations lapse at year end unless 1) the expenditure has been legally committed by an outstanding contract or purchase order, 2) the amount is in a special non-lapsing fund such as a Capital Reserve, Special Revenue or Trust Funds, 3) the amount has been raised by a bond issue or is to be received as part of a grant, or 4) is a special warrant article. A special warrant article may be encumbered by the Selectmen for one additional year, or for up to five years, if the original adopted article so states.

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

Under rules adopted by the Department of Revenue Administration, beginning General Fund fund balance may be used at the discretion of the Selectmen as a revenue source in establishing the tax rate. The General Fund is budgeted.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

IV | DETAILED NOTES ON ALL FUNDS

A. Deposits and Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. At year end the carrying amount of the Town's deposits was \$5,101,727. At year end \$4,919,702 of the Town's bank balance of \$5,171,095 was exposed to custodial credit risk as follows:

Uninsured – Collateralized by a Joint Custody Agreement of \$2,831,619	\$ 344,702
Uninsured – Collateralized by a FNMA Security Market Value of \$4,646,782.	<u>4,575,000</u>
Total	<u>\$ 4,919,702</u>

B. Receivables

Receivables as of year end for the Town's individual major and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Other Governmental	Totals
Receivables:			
Taxes	\$ 941,048	\$ -	\$ 941,048
Tax Liens	315,238	-	315,238
Accounts	685	16,778	17,463
Intergovernmental	<u>4,728</u>	-	<u>4,728</u>
Gross Receivables	1,261,699	16,778	1,278,477
Less: Allowance for Uncollectibles	<u>(5,700)</u>	-	<u>(5,700)</u>
Net Total Receivables	<u>\$ 1,255,999</u>	<u>\$ 16,778</u>	<u>\$ 1,272,777</u>

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet recognizable. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Welfare Liens	\$ -	\$ 44,287
Current Land Use Taxes	8,250	-
Other	<u>19,190</u>	<u>-</u>
Total	<u>\$ 27,440</u>	<u>\$ 44,287</u>

C. Capital Assets

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,704,945	\$ -	\$ -	\$ 1,704,945
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets, Not Being Depreciated	<u>1,704,945</u>	<u>-</u>	<u>-</u>	<u>1,704,945</u>
Capital Assets, Being Depreciated:				
Land Improvements	217,288	-	-	217,288
Building and Improvements	772,480	49,800	-	822,280
Infrastructure	547,251	138,637	-	685,888
Equipment and Vehicles	<u>1,694,733</u>	<u>271,129</u>	<u>(28,409)</u>	<u>1,937,453</u>
Total Capital Assets Being Depreciated	<u>3,231,752</u>	<u>459,566</u>	<u>(28,409)</u>	<u>3,662,909</u>
Less: Accumulated Depreciation for:				
Land Improvements	(59,061)	(7,319)	-	(66,380)
Buildings and Improvements	(261,283)	(13,753)	-	(275,036)
Infrastructure	(55,060)	(80,486)	-	(135,546)
Equipment and Vehicles	<u>(844,072)</u>	<u>(129,504)</u>	<u>28,409</u>	<u>(945,167)</u>
Total Accumulated Depreciation	<u>(1,219,476)</u>	<u>(231,062)</u>	<u>28,409</u>	<u>(1,422,129)</u>
Total Capital Assets, Being Depreciated, Net	<u>2,012,276</u>	<u>228,504</u>	<u>-</u>	<u>2,240,780</u>
Governmental Activities Capital Assets, Net	<u>\$ 3,717,221</u>	<u>\$ 228,504</u>	<u>\$ -</u>	<u>\$ 3,945,725</u>

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

Depreciation expense was charged to functions/programs of the Town as follows:

Governmental Activities:

General Government	\$ 13,575
Fire Department	74,368
Police Department	33,983
Highways and Streets	101,170
Sanitation	3,791
Health and Welfare	-
Parks and Recreation	974
Library	<u>3,201</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 231,062</u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of year end, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental Funds	Nonmajor Governmental Funds	\$ 24,470
Nonmajor Governmental Funds	General	<u>84,105</u>
Total		<u>\$ 108,575</u>

Interfund Transfers:

Transfer out:	Transfer In:		
	General	Nonmajor	Total
General	\$ -	\$ 161,122	\$ 161,122
Nonmajor Governmental Funds	<u>248,185</u>	<u>708</u>	<u>248,893</u>
Total	<u>\$ 248,185</u>	<u>\$ 161,830</u>	<u>\$ 410,015</u>

(Continued on next page)

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

E. Leases

Operating Leases

The Town has operating leases for office equipment at the Town Office. The Town is required to maintain the equipment in good working order. Lease expenditure totaled \$8,298 for the year and are reported under General Government. Future minimum annual rental payments are as follows:

Year Ended December 31,	
2008	\$ 8,298
2009	8,298
2010	8,298
2011	<u>8,298</u>
Total	<u>\$ 33,192</u>

Capital Leases

The Town has entered into a lease agreement for financing the acquisition of a Transfer Station compactor. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

Assets acquired thorough capital lease are as follows:

	Governmental Activities
Asset:	
Vehicles and Equipment	\$ 24,375
Less: Accumulated Depreciation	<u>-</u>
Total	<u>\$ 24,375</u>

The following is a summary of capital lease agreements for the year:

Year Ended December 31,	
2008	\$ 8,683
2009	8,856
2010	8,491
2011	<u>-</u>
Total Minimum Lease Payments	26,030
Less: Amount Representing Interest	<u>(1,655)</u>
Present Value of Minimum Lease Payments	<u>\$ 24,375</u>

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

F. Long-Term Debt

Changes in Long-Term Liabilities

Long-term liability activity for the year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>					
Capital Leases	\$ -	\$ 24,375	\$ -	\$ 24,375	\$ 8,125
Compensated Absences	<u>140,598</u>	<u>-</u>	<u>(46,000)</u>	<u>94,598</u>	<u>-</u>
Governmental Activity - Long-Term Liabilities	<u>\$ 140,598</u>	<u>\$ 24,375</u>	<u>\$ (46,000)</u>	<u>\$ 118,973</u>	<u>\$ 8,125</u>

For the governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

The Town may issue tax anticipation notes annually in advance of the property tax collections in May and December of each year. These notes are necessary to meet the Town's cash flow needs during the year which include the Town's normal operating budget as well as payment to the School District for the School District Assessment. There was no short-debt activity for the year.

V | OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial insurance for all risks except workers' compensation and School employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Town, along with numerous other municipalities in the State, is a member of a public entity risk pool in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State are eligible to participate. The pool provides coverage for workers' compensation, unemployment and also property/liability insurance. The total premiums paid to the pool for the fiscal year amounted to \$60,446. The member participation agreement permits the pool to make additional assessments to members, should there be a deficiency in contributions for any member year. At this time, the pool foresees no likelihood of an assessment for the current or any prior fiscal year.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already

(Continued on next page)

TOWN OF NORTHWOOD, NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENT

collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

C. Employee Retirement Systems and Pension Plans

Plan Description - Substantially all Town employees participate in the State of New Hampshire's Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All Town full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, Four Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.9% of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 5.90% (2.64% for teachers and regular employees, 7.87% for police officers and 13.44% for firefighters) of covered payroll. The contribution requirement for the year was \$107,971 which consisted of \$60,403 from the Town and \$47,568 from employees. The Town's contributions to the System for the years 2006 and 2005 were \$25,181 and \$47,169, respectively. The Town's annual contributions for the three years were equal to the amount required under State statute to be contributed for each year.

D. Subsequent Event

At the March 2008 Town Meeting the voters approved the lease / purchase of a new fire truck (pumper) in the amount of \$352,989 and also appropriated the amount of \$52,427 for the first year's payment.

REQUIRED SUPPLEMENTAL INFORMATION

TOWN OF NORTHWOOD, NEW HAMPSHIRE
ACTUAL REVENUES AND EXPENDITURES COMPARED TO LEGALLY ADOPTED BUDGET
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Adopted Budget	Prior Year's Encumbrances	Revised Budget	Actual	Variance With Final Budget
REVENUES					
Taxes					
Property, Net of Overlay	\$ 9,372,923	\$ -	\$ 9,372,923	\$ 9,401,163	\$ 28,240
Land Use Change	40,000	-	40,000	40,960	960
Timber	12,000	-	12,000	13,132	1,132
Payments in Lieu of Taxes	2,500	-	2,500	6,740	4,240
Excavation Activity	250	-	250	114	(136)
Interest and Penalties	115,000	-	115,000	124,947	9,947
Total Taxes	9,542,673	-	9,542,673	9,587,056	44,383
Licenses and Permits					
Business Licenses and Permits	-	-	-	209	209
Motor Vehicle Permit Fees	650,000	-	650,000	666,767	16,767
Other Licenses, Permits and Fees	60,000	-	60,000	40,257	(19,743)
Building Permits	40,000	-	40,000	48,231	8,231
Total Licenses and Permits	750,000	-	750,000	755,464	5,464
Intergovernmental					
Shared Revenues	204,437	-	204,437	204,437	-
Highway Block Grant	78,208	-	78,208	78,208	-
Federal Forest Lands	729	-	729	729	-
FEMA	-	-	-	74,266	74,266
Other State Revenue	-	-	-	5,835	5,835
Total Intergovernmental	283,374	-	283,374	363,475	80,101
Charges for Services					
Income from Departments	141,100	-	141,100	76,094	(65,006)
Interest and Dividends					
Interest on Deposits	95,000	-	95,000	116,087	21,087
Miscellaneous					
Insurance Dividends/Refunds	-	-	-	-	-
Fines	-	-	-	2,425	2,425
Sale of Town Property	42,000	-	42,000	8,145	(33,855)
Other	-	-	-	11,465	11,465
Total Miscellaneous	42,000	-	42,000	22,035	(19,965)
Total Revenues	10,854,147	-	10,854,147	10,920,211	66,064
Other Financing Sources					
Operating Transfers In:					
From Other Governmental Funds:					
Ambulance Replacement Fund	60,000	-	60,000	60,000	-
Lagoon Fund	10,500	-	10,500	10,500	-
CDBG Grant Fund	-	-	-	-	-
Expendable Trusts	10,500	-	10,500	10,500	-
Capital Reserves	185,000	-	185,000	167,185	(17,815)
Total Other Financing Sources	266,000	-	266,000	248,185	(17,815)
Fund Balance Used:					
To Reduce the Tax Rate	450,000	-	450,000	-	(450,000)
Appropriated from Fund Balance	33,394	-	33,394	-	(33,394)
For Prior Year's Encumbrances	-	178,886	178,886	-	(178,886)
Total Fund Balance Used	483,394	178,886	662,280	-	(662,280)
Total Revenues and Other Financing Sources	\$ 11,603,541	\$ 178,886	\$ 11,782,427	\$ 11,168,396	\$ (614,031)

(Continued)

GAAP is the budgetary basis used in the preparation of this schedule.

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
ACTUAL REVENUES AND EXPENDITURES COMPARED TO LEGALLY ADOPTED BUDGET
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budget	Prior Year's Encumbrances	Revised Budget	Actual	Variance With Final Budget
EXPENDITURES					
Town:					
General Government					
Executive	\$ 247,338	\$ 2,178	\$ 249,516	\$ 198,983	\$ 50,533
Elections and Registrations	3,943	-	3,943	2,968	975
Financial Administration	210,205	8,621	218,826	189,704	29,122
Legal	60,000	3,098	63,098	13,947	49,151
Personnel Administration	33,720	11,865	45,585	40,339	5,246
Planning and Zoning	73,279	16,877	90,156	29,972	60,184
General Government Buildings	98,263	734	98,997	93,657	5,340
Cemeteries	5,800	-	5,800	7,383	(1,583)
Insurance	29,000	70	29,070	29,161	(91)
Other General Government	-	-	-	-	-
Total General Government	761,548	43,443	804,991	606,114	198,877
Public Safety					
Police Department	546,891	9,795	556,686	523,071	33,615
Fire Department	310,122	24,659	334,781	268,978	65,803
Building Inspection	93,764	1,804	95,568	73,325	22,243
Emergency Management	705	-	705	40	665
Total Public Safety	951,482	36,258	987,740	865,414	122,326
Highways, Streets and Bridges					
Administration	155,048	6,765	161,813	161,113	700
Highways and Streets	462,211	32,999	495,210	429,643	65,567
Street Lights	1,500	-	1,500	551	949
Total Highways, Streets and Bridges	618,759	39,764	658,523	591,307	67,216
Sanitation					
Solid Waste Administration	115,124	16,101	131,225	85,074	46,151
Solid Waste Disposal	93,910	-	93,910	50,019	43,891
Total Sanitation	209,034	16,101	225,135	135,093	90,042
Health					
Administration	13,222	852	14,074	7,214	6,860
Animal Control	18,785	1,011	19,796	12,458	7,338
Health Agencies and Hospitals	31,275	-	31,275	25,399	5,876
Total Health	63,282	1,863	65,145	45,071	20,074
Welfare					
Administration	10,077	-	10,077	7,379	2,698
Direct Assistance	15,455	-	15,455	23,268	(7,813)
Total Welfare	25,532	-	25,532	30,647	(5,115)
Culture and Recreation					
Parks and Recreation	59,828	819	60,647	54,965	5,682
Library	157,588	2,768	160,356	142,200	18,156
Patriotic Purposes	4,500	-	4,500	1,266	3,234
Other	-	-	-	-	-
Total Culture and Recreation	\$ 221,916	\$ 3,587	\$ 225,503	\$ 198,431	\$ 27,072

(Continued)

GAAP is the budgetary basis used in the preparation of this schedule.

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TOWN OF NORTHWOOD, NEW HAMPSHIRE
ACTUAL REVENUES AND EXPENDITURES COMPARED TO LEGALLY ADOPTED BUDGET
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budget	Prior Year's Encumbrances	Revised Budget	Actual	Variance With Final Budget
Conservation					
Conservation Commission	\$ 6,441	\$ 1,000	\$ 7,441	\$ 1,045	\$ 6,396
Economic Development					
Economic Development	453	-	453	-	453
Debt Services					
Interest - Tax Anticipation Note	10,000	-	10,000	-	10,000
Total Interest	10,000	-	10,000	-	10,000
Capital Outlay					
Land and Improvements	-	-	-	-	-
Vehicles and Equipment	243,914	-	243,914	206,500	37,414
Buildings and Improvements	10,000	-	10,000	-	10,000
Other Capital Outlay	50,000	36,870	86,870	32,228	54,642
Total Capital Outlay	303,914	36,870	340,784	238,728	102,056
Total Town Expenditures	3,172,361	178,886	3,351,247	2,711,850	639,397
Other Governmental Units					
School District Assessment	7,788,899	-	7,788,899	7,788,899	-
County Taxes	483,387	-	483,387	483,387	-
Total Other Governmental Units	8,272,286	-	8,272,286	8,272,286	-
Total Expenditures	11,444,647	178,886	11,623,533	10,984,136	639,397
Other Financing Uses:					
Transfer to Other Governmental Funds:					
To Conservation Commission	-	-	-	-	-
To Other Town Expendable Trusts	(87,094)	-	(87,094)	(89,322)	(2,228)
To Cemetery Permanent Funds	(1,800)	-	(1,800)	(1,800)	-
To Capital Reserves	(70,000)	-	(70,000)	(70,000)	-
Total Other Financing Uses	(158,894)	-	(158,894)	(161,122)	(2,228)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	-	-	23,138	23,138
Capital Lease Proceeds	-	-	-	24,375	(24,375)
Capital Outlay - Capital Lease	-	-	-	(24,375)	24,375
Fund Balance, Beginning of Year	1,459,592	-	1,459,592	1,459,592	-
Fund Balance, End of Year	\$ 1,459,592	\$ -	\$ 1,459,592	\$ 1,482,730	\$ 23,138

The
Annual Report
of the
School District
Northwood, New
Hampshire
For the Year Ending
June 30, 2008

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

2008-2009

SCHOOL BOARD

Term Expires

Ms. Colleen Pingree, Chair	2011
Ms. Janabeth Reitter, Vice Chair	2009
Ms. Barbara Gendron	2010
Mr. David Ruth	2010
Ms. Cheryll Andrews	2009

INTERIM SUPERINTENDENT OF SCHOOLS

Michael Ludwell, PhD.

INTERIM BUSINESS ADMINISTRATOR

Allan Demko, MBA

SPECIAL EDUCATION DIRECTOR

Jean M. Parsons, M.S.

PRINCIPAL

Esther Asbell, C.A.G.S.

TREASURER

Shirley Allen

CLERK

Penny Hampl

MODERATOR

Robert Robertson

AUDITOR

Vachon, Clukay & Co, P.C.

NORTHWOOD SCHOOL DISTRICT MEETING

March 8, 2008

Moderator Robertson called the Annual School District Meeting to order at 9 a.m., in the school gymnasium. About 130 present including Judith McGann, Superintendent of Schools for SAU# 44, Business Administrator William Tappan, School Principal Esther T. Asbell, Assistant Principal Kenneth Darsney, Technology Coordinator Steve Robert, School Board members: Chairman James Ryan, Janabeth Reitter, Barbara Gendron and Dave Bujno; and Bookkeeper Betsy Colburn.

Moderator Robertson had all rise and say the pledge of allegiance. He reminded everyone that the election would be held on Tuesday March 11, 2008 from 8 am to 7 pm at St Joseph's Hall. As always we will not tolerate any personal attacks. He stated that this year there would not be any shoebox ballots. All votes would be either by a show of hands or by ballot using the ballot box. The other change this year is a non-resident/ non-voter section of the hall. The only exception is the front table for the school and SAU administration.

Article 1: Shall the Northwood School District vote to raise and appropriate the Budget Committee's recommended amount of \$11,701,485.23 (eleven million, seven hundred one thousand, four hundred eighty five dollars and twenty three cents), 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 \$11,701,485.23 (eleven million, seven hundred one thousand, four hundred eighty five dollars and twenty three cents). This article does not include appropriations voted in other warrant articles. **Estimated Tax Impact: \$16.54**

Recommended by the School Board

Recommended by the Budget Committee

The article was moved as read and seconded. Ginger Dole questioned the amount of the increase in the budget of roughly 700,000 dollars without a sizeable increase in the student population. She wanted an explanation for the amount of the increase in the budget. She quoted Jim Hadley "wants vs. needs" as related to some of the proposed programs like world language for the middle school. She took issue with the whole year's salary for a half a year's work for two school board members. We may need to make some hard choices this year; we can only afford so much. We may want to give you everything you have asked for but many of us can't any more.

Jim Ryan responded that the increases in the budget are from growth in contractual items, which account for 96%: teacher & paraprofessional salaries & outside contractual services, a lot of them from special education. This meeting is open to any suggestions for reducing the budget. But he thinks the rule is that it needs to be a written amendment submitted to the moderator.

Dan Barnhart submitted a written request for a ballot vote on article one signed by 11 voters. The moderator accepted the request; Article 1 will be a ballot vote.

David Bujno stated that the world language program was voted on last year and is an existing program. He agrees with Jim Ryan that most of the engines driving the school are contractual, special ed costs continue to rise, transportation costs increased. All if not most programs have been maintained. This budget has been defended the best by the current administration, of all the school boards he has been on.

Ken Witham stated that he didn't understand all the contractual items involved. Jim Ryan responded that there are very few if any contractual items that ever go down; most go up. He did state that the fuel company is not making any money from the school district because of when the contract was signed. He looks at the amount of the budget as a not-to-exceed amount. With regard to the expenditures to be made the school board's real work begins after the budget is passed. The amount of money returned to the town last year was less because of a catastrophic event that caused the substitute line to go over the amount projected. The amount that went back to the town was about \$450,000.00.

Ken Witham stated that we seem to be carrying a pretty heavy surplus in all areas in the town. He stated that the district was lucky to get the contractual oil, but not everyone got that. The budget is way out of touch with reality here. There needs to be something done about the contractual increases and something has to be done to keep the costs down. There is no way the community can afford the increases every year. The increase doesn't help the children because it hurts the parents with the tax burden. We have to do something, is SB2 the answer? Of course not; that will not solve anything but it will help. Jim Ryan stated that he couldn't disagree about the problems of the town but the best thing that could happen is to look at it everyday & try to get the most out of it.

Ken Witham asked if we had a failing grade right now? Jim Ryan stated that we have a failure to comply with adequate yearly progress in one category of Math. This is our second year. Ken Witham asked what happens in the third year after throwing all this money at it. Money doesn't solve the problem; people solve the problem.

Deborah Briggs stated that she noticed that most of the budgeting things were in the 1100 lines and she was trying to get a breakdown of the various pages here. The largest increases were teacher salaries and tuition to Coe-Brown/ Northwood Academy. She also noticed that Coe-Brown enrollment was going up. Jim Ryan stated that the tuition is correct and that additional 8-10 students are added to the budget for students moving into the district.

Deborah Briggs asked if we had received the tuition amount for Coe-Brown. Mrs. McGann replied yes. Ms. Briggs asked for the per-student amount. Mr. Ryan stated that the increase was approximately 4.8%, but before that has value we need to figure the tuition amount for this year.

Elizabeth Chadwick stated she was a former school board member and she understands the contractual obligations. She doesn't like voting against the school budget but she will vote against this one. **She then made a motion to amend the budget to \$11,445,000.00. The amendment was seconded.**

Joseph McCaffrey stated that he has been paying attention to the pro-rated salary for the 2 appointed members. He felt that the money could have been spent in other ways and that the way it was spent could indicate a bigger problem. Mr. Ryan stated that it was an opportunity to invest due to the background of the two people that were appointed. For example, Mr. Bujno is an accountant with previous board experience. Also, that a majority of the Board's work is done between September and the March elections. The

board was looking for a strong accountant and a trained eye for finances, which saved the town money. Mr. McCaffrey said he appreciated what was said. He isn't questioning the board's judgment and anyone who is serving the town is admirable; most people don't. He isn't sure that the money was well spent on this. Mr. Ryan stated that it wasn't a bad choice on his part. He looks at the school system in two parts: one is the teaching part and providing the best teaching and guidance for the children. This doesn't come about because of people volunteering to work; this is an eleven and-a-half million-dollar business. It should be run as a business, not as a big bag of money to be scattered around and maybe you get your money's worth or maybe you don't. It is a business that is operating on a lot of people's money. It is to get my money's worth but to get my money's worth not at the expense of the children. He thinks that in reality that he has voted against the budget for the last six years or so and feels that this year we have gotten our money's worth from this budget.

Jean Lane requested that we move on to something else; that we have gone on long enough. The moderator agreed and recognized Jim Doig to speak. Mr. Doig complimented everyone up front and to recognize the hard work they do and the difficulty facing the community and their questions. He asked about the per-pupil cost for the NWEA assessment, an electronic assessment tool to measure student performance. He is wondering because it is mentioned a number of times in the school board minutes. Also that it involves moving computers around and takes away from teaching time. Mr. Ryan referred the question to Mrs. Asbell, who stated that the per-pupil cost is about \$7.00, which is the cost for next year as well. Mr. Doig stated that there was another online tool "Dibbles" which has a per-pupil cost of about a \$1.00. It is from the University of Oregon. He felt it might be a better tool than NWEA. He was sorry to hear that Northwood is a school in need of improvement. Also looking at the reading results there was a drop in the score "proficient with distinction" for the eighth grade, wondering about the reading program. He hopes there is unit planning going on and that there could be weekly progress notes from a program like Dibbles. He is also concerned about the culture that is starting to make its way into the community and the press. He is concerned about the mission statement that states, "to provide a positive school climate" and suddenly school staff is no longer on the scene, which may be their favorite teacher, with no explanation. Mrs. Asbell responded that Dibbles is a reading assessment for K-5 and is currently being used, also it is \$300.00 per kit. We are in the process of purchasing some of those kits. NWEA testing also does a math, science and language arts test. NWEA testing is done twice a year, but we are able to survey students as many times as we want. Teachers use their common planning time to look at these scores. The new reading program was for K-4, which has weekly assessments as well as unit tests. This year in the language arts is the program for 5-8. We do realize that our NECAP scores have declined in the Reading with proficiency category. In order to address those needs, the cost of the programs was prohibitive for one year. Reading this year for K-4 is 90 minutes, which includes whole group, small group and individualized instruction.

Ginger Dole made a request for a written ballot on the amendment, which was accepted by the moderator. Janet Clark wanted to know what percentage that is of the budget or off the bottom line.

Ginger Dole responded that it was calculated at 5% of the total budget. Janet Clark requested further explanation due to the proposed budget being about 2% less than last year. Ginger Dole explained that the cut would be \$256,485.00. Mrs. McGann explained that the cuts would come out of the discretionary line items. It will only impact K-8 students in this building. Ginger Dole is tired of being threatened year after year that any cuts in the budget will affect the students who are not special needs. She wants the board to be creative and do what they were elected to do. Bill Fowler feels that having worked in Deerfield in maintenance for the last 25 years, he is familiar with the budget. He agrees that there may be areas that can be cut, but to just give a figure and say you find it is difficult. He would rather someone say take a little from here and a little from here is a better way to do it. Doug Sargent stated that the board has final say on the budget; they were over on some lines and under on others. By taking this money away we can force them to make these changes. There was a call for the vote.

Ballot Vote on the Amendment Yes 64 No 60 the amendment passes.

The moderator asked if there was any more discussion on Article 1 as amended? Lucy Edwards doesn't want to beat a dead horse about the stipends, but she wishes that all the board members had come to the budget committee meetings.

Stephen Bailey made a motion to limit discussion to three minutes. It was seconded. The moderator called for a vote by show of hands, the motion passed. The three-minute limit will be imposed.

Beth Philbrick felt that the vote (for the stipends) was held in a sneaky way because the board went into non-public for 3 hours, then back into public when no one was there.

Eric Reitter wanted to talk about the stipends as well. Holly Martin feels that it is ridiculous to spend so much time quibbling over \$2000.00 because of the amount of time spent putting together the budget. They could easily spend over that amount in gas going back and forth. Janet Clark wanted to thank the board for including the tax impact in the budget. She also wanted to thank the board for limiting the amount of the increase in the original request. She also requested that they get a sound system that works. Ginger Dole doesn't want to belabor the point of the stipend but what about the original members- did they also get the full \$2000.00? Also, they should have all been at the budget meetings and where is the missing member today? Genevieve Rogers asked if the budget allowed for the cut in funds from the state? Mr. Ryan replied that they didn't know what the amounts were at the time of the budget. The only amount was from a ruling that is about 72 hours old for the 2009-2010 budget year. The local representatives were able to get more money for Northwood the last time this happened. Stephen Bailey made a motion to move the question. It was seconded. Passed by a show of hands to move the question and end debate.

Ballot Vote: Yes 86 NO 38 Article passed as amended.

Ginger Dole made a motion that the article not be reconsidered. It was seconded.

Passed by a show of hands Yes 71 No 7

Article 2: To see if the Northwood School district will vote to raise and appropriate \$20,000.00 (twenty thousand dollars and zero cents) for the use of upgrading the athletic

fields due to overuse and little recovery time between school and community use and increase the field space to allow for the rotation of field use to enable better field management. The work to be completed as follows: Upper field involves installation of drainage system, upgrading of infield with stone dust, fertilization after fall for winter-feeding. Lower field includes installation of drainage system around hill and lower left end, removal of part of the hill in order to increase field size, aeration of field, grading of field, and fertilization after fall for winter feeding. **Estimated Tax Impact: \$.03**

Recommended by the School Board

Recommended by the Budget Committee

The article was moved and seconded as read.

Doug Sargent made a motion to amend the article to read:

To see if the Northwood School district will vote to raise and appropriate \$20,000.00 (twenty thousand dollars and zero cents) for the use of upgrading the athletic fields due to overuse and little recovery time between school and community use and increase the field space to allow for the rotation of field use to enable better field management. The work to be completed as follows: Upper field involves installation of drainage system, upgrading of infield with stone dust, fertilization after fall for winter-feeding. Lower field includes installation of drainage system around hill and lower left end, removal of part of the hill in order to increase field size, aeration of field, grading of field, and fertilization after fall for winter feeding. *Such amount to be funded from the year-end undesignated fund balance (surplus) available on July 1, 2008.* It was seconded.

Vote on the amendment only Yes 64 No 27

Dave Bujno had a comment that in the article as amended, the money would come from the of end of the 2008-2009 budget. Also what are the public's wishes if there is not enough money to cover this? Kenny Witham said he didn't want this to turn into a war but 3-4 years ago the taxpayers voted down a tractor but it arrived in April of that year, purchased from surplus, so the 20 grand can be found somewhere. Ginger Dole said that what we are telling you is that if there isn't money left over than it doesn't get done this year; that we can only afford so much. Dave Bujno thanks everyone for their comments, the improvement of the fields is due to school and increased community use. Scott Bryer wanted to make a point that there are other ways to build fields through public-private funding.

Kenny Witham stated that the town is in the process of building fields right down the street. The school and town buildings are owned by the taxpayers in town. Mr. Ryan requested the moderator reread the article as amended.

"To see if the Northwood School district will vote to raise and appropriate \$20,000.00 (twenty thousand dollars and zero cents) for the use of upgrading the athletic fields due to overuse and little recovery time between school and community use and increase the field space to allow for the rotation of field use to enable better field management. The work to be completed as follows: Upper field involves installation of drainage system, upgrading of infield with stone dust, fertilization after fall for winter-feeding. Lower field includes installation of drainage system around hill and lower left end, removal of part of the hill in order to increase field size, aeration of field, grading of field, and fertilization after fall

for winter feeding. Such amount to be funded from the year-end undesignated fund balance (surplus) available on July 1, 2008.” The moderator then called for the vote:
Passed by show of hands.

Article 3: To see if the Northwood School District will vote to raise and appropriate \$17,404.00 (seventeen thousand, four hundred four dollars and zero cents) for the purpose of upgrading the courtyard area of the school grounds and repair areas due to erosion. **Estimated Tax Impact: \$.03**

Recommended by the School Board

Recommended by the Budget Committee

The article was moved and seconded as read.

Doug Sargent made a motion to table the article indefinitely and that the work be done from funds in the maintenance budget. It was seconded.

Vote on the amendment Yes 30 No 59 Motion defeated

Doug Sargent made a motion to amend the article to read:

To see if the Northwood School District will vote to raise and appropriate \$17,404.00 (seventeen thousand, four hundred four dollars and zero cents) for the purpose of upgrading the courtyard area of the school grounds and repair areas due to erosion. Such amount to be funded from the year-end undesignated fund balance (surplus) available on July 1, 2008. It was seconded

Alden Dill asked how it happened. Was it from the spring floods? Is there any FEMA money available? Janabeth Reitter replied that the erosion was caused by the floods. Dave Bujno read the estimate for getting the work done. Ken Curley asked is there a surplus on July 1st? Shouldn't it be the end of June? Dave Bujno clarified that it would come from funds left over from the current budget, not the one just voted on. Scott Bryer pointed out that taking money out of surplus is taking money that would go to reduce the tax rate. He thinks it should be funded as originally written. Doug Sargent commented that if it is funded out of surplus, then it is from tax money we have already paid whereas if it is funded from this year, it will be from new taxes, which we are still paying. Dave Bujno stated that the point being discussed is if we do it as written, that comes out of a future budget. If we do it how the amendment is written it comes out of surplus, but what if there is insufficient surplus that well may mean that the project won't get done. Kenny Witham stated that we are looking at 17,404 dollars if you look at article 4- 113,815 dollar surplus and if you look at number 5 you see 94,856 dollars which is the 17,000 deducted for the 113, what is the one on here? Mrs. McGann replied those are the balances in the capital reserve funds. The 113 thousand is in the special education capital reserve fund. Kelly Adams stated she has 3 little kids and there aren't a lot of places you can go in Northwood for your kids to play.

The moderator called for the vote on the amendment

The amendment failed by a show of hands.

Back to the original article, Stephen Bailey questioned how the erosion happened to both the fields and the courtyard if it was from the flooding last year and if that was the case, why was the town not notified about it, so it could get FEMA funds to fix it. Mrs.

McGann replied that in article 3 that did occur after the flooding, however it was not part

of the article, but to upgrade the entire structure of the area. Don Arsenault said that the courtyard is where the flagpole is right outside. Why is there going to be drainage for the fields?

Dave Bujno again read the estimate for the work. There are two parts to the work, first the patio blocks around the drain and the sidewalks and the second part is around the fence and railing at the playground. Sue Chamberlin stated that since the new addition to the building has been built there have been erosion problems stemming from the water coming from the courtyard and running down the hill. She was disappointed to see that it did not include any landscaping in the courtyard.

The moderator called for the vote.

Passed by a show of hands.

Article 4: To see if the Northwood School District will vote to raise and appropriate up to Twenty-five thousand dollars and no cents (\$25,000.00) to be placed in the School District Capital Reserve Fund established for the purpose of meeting the expenses of educating educationally disabled children for the School District in accordance with the provisions of RSA Ch. 35, with such amount to be funded from the year end undesignated fund balance (surplus) available on July 1, 2008. Current Balance (\$113,815.20). **Estimated Tax Impact: \$.00**

Recommended by the School Board

Recommended by the Budget Committee

The article was moved as read and seconded.

Jim Doig wanted to know what type of expenses that these funds are used for, out-of-district placement or a combination of in-district and out-of-district. Mrs. McGann explained that if you have a catastrophic situation in which a student (new to the district) warrants unbudgeted moneys to follow the student's IEP, has specified a needed service, by law the district has to provide it. The state has recommended a capital reserve fund to provide for these catastrophic events. The preschool is also in that line. The preschool numbers continue to increase due to providing the services earlier. Jim Doig said that for the sake of discussion if you take the current balance and divide by 25 students, it allows for \$4552.61 a year (based on 180 days) or \$25.29 dollars per day. The typical out-of-district placement is \$200.00 per day, which means this is under-funded. Currently we have 5 out-of-district placements, which works out to \$22763.04 or 126.46 per day, he hopes we have enough because as Mrs. McGann said we could have a student move in on the last day of the fiscal year which we need to pay for. Kenny Witham was watching the school board on TV the other day and they were talking about 3 students in out-of-district placements for a total cost of \$118,000.00 because we cannot provide for their learning disabilities, one in Rochester, one in Dover and one in Manchester. Does that \$118,000.00 apply to what we are talking about here? Mrs. McGann explained that the capital reserve fund is a savings account for a catastrophic situation. Mr. Witham asked if those 3 students are catastrophic? Robbie Robertson explained that the 3 students Mr. Witham was referring to are already in the budget. What Mrs. McGann is referring to is a student that moves into town that costs us \$200,000.00; that is what this money is for. Deborah Briggs explained that trust funds and capital reserve accounts are savings accounts for things that come up unexpectedly during the year or at the end of the year.

Students that are already in the special education programs that are going out of district are accounted for in the budget. It is a savings account to keep us from having to come up with money in an emergency situation. This is the only way we can keep any money at the end of the fiscal year otherwise any surplus has to be returned to the town and can be used to offset taxes or for any other town fund. Mr. Ryan stated that we do get money from the state to cover these expenses; the bad news is that it is usually a year later, so these funds also serve as a bridge till we get the money.

The moderator called for the vote.

The article passed by show of hands.

Article 5: To see if the Northwood School District will vote to raise and appropriate up to Twenty-five thousand dollars and no cents (\$25,000.00) to be placed in the School District Capital Reserve Fund established for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accordance with the provisions of RSA Ch. 35, with such amount to be funded from the year-end undesignated fund balance (surplus) available on July 1, 2008. Current Balance (\$94,856.43) **Estimated Tax Impact: \$.00**

Recommended by the School Board

Recommended by the Budget Committee

The article was moved and seconded as read.

Lucy Edwards had a procedural question: in what order do you take money out of the surplus and put it into these projects or warrant articles? Do you have to do it in the order they are in the warrant? Mr. Ryan replied that he believes that is the case. Deborah Briggs stated that DRA will fund these articles as they are actually passed by this voting body. Also the tax the tax impact would be \$0.04 because if you weren't putting the money in these accounts it would go to offset taxes.

The moderator called for the vote.

The article passed by a show of hands.

Article 6: To see if the Northwood School District will vote to raise and appropriate \$10,200.00 (ten thousand, two hundred dollars and zero cents) for the purpose of supporting students during the summer months in the area of Mathematics due to the designation of Northwood School as a School/District in need of improvement.

Estimated Tax Impact: \$.01

Recommended by the School Board

Recommended by the Budget Committee

The article was moved and seconded as read.

Deborah Briggs asked what grades does this pertain to K-8? Or is it restricted? Dave Bujno stated that starts with grade 5 and goes through what is currently 7th grade. The reason for the article is that the board felt that it needed to supplement the individual subgroup that has been designated in Mathematics as in need of improvement. Deborah Briggs asked that it be clarified that the \$10,200 would go specifically to support the rising 5-7th graders that were in the failing NECAP. Mrs. Asbell explained that it would go for a targeted group starting with the current 4th graders and will fill the program

depending on the number of participants with 4-7th graders, based on NECAP, NWEA and teacher recommendations. Dan Barnhart wanted to know who the sub-group is, no one will ever say. Dave Bujno replied that it is a special needs group. Mr. Barnhart wanted to know how many children are we talking about. Mrs. Asbell replied that we are at 17% for the school, but not all are scoring a 1 or 2 in math. The warrant article is not just for them but it is for students who are scoring a 1 or 2 on the NECAP, a RIT on NWEA and teacher recommendation in math. It is not limited to special needs but is for all struggling math students. Dan Barnhart wanted to know who would be teaching it, the same teachers or outside teachers. Mrs. Asbell responded that it would be highly qualified math teachers and the positions would be posted if the article passes. Mr. Barnhart wondered if the current teachers can't bring them up to level now, maybe it should be done by outside teachers. Mr. Bujno responded that he took exception to that remark because it implies that the speaker has knowledge of what the needs are of the students and what the support is internal and external to the school. He understands that what is implicit in some of that comment is that the school is solely responsible for the education of your children. That is a fallacy; parents, students, administration, we all as a community are responsible. Al Correa asked has the school researched any possible grant money? Dave Bujno stated that the school has. Jim Doig stated that he appreciated the fact that the district had recognized the problem. He asked what are you doing long-term to address the mathematics problem? If we look at the numbers, 20% of the 8th graders are functioning below the level of proficient. While in the short term you are addressing the problem, in the long term you are looking problematic. Dave Bujno replied that if you come to the school board meeting on the 17th, you will be informed of the Administration's program to address some of the issues. Also there will be a parent information night on the 20th. This is something that the board has been continually addressing as you know the tests are taken early in the year, and the scores come out months after that. The board has been continually addressing it and doing what it can. Kate McNally asked about transportation, will it be provided? Mr. Bujno replied no. Mrs. McNally wondered because of parents working out of town and the problem of getting students to or from is sometimes impossible.

The moderator called for the vote.

The article passed by a show of hands

Article 7: "Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow the official ballot voting on all issues before the School District of Northwood on the second Tuesday of March." (For discussion purposes only. Voting shall occur by official ballot on March 11, 2008.) This is a petition warrant article. Requires 3/5-majority vote. This article will be decided on Tuesday March 11, 2008

Article 8: To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.

Marion Knox made a motion:

To require, beginning with the 2007-2008 fiscal year School District report, that the wages of all school district employees be included in the annual report of the school district. The present report only includes the salaries of the administrators and teachers. It was seconded.

Mr. Ryan had one comment that wages and salaries are two different things, the reason being that wages could include all benefits and salary as defined as the amount of money paid without benefits. Mrs. Knox stated she was looking for the amount of money that is paid to the hourly employees.

The moderator called for the vote.

The motion passed by a show of hands: Yes 60 No 0

Joann Bailey addressed the board to thank them for including the Trust Fund Balances in the Warrant.

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

Janabeth Reitter thanked everyone for his or her comments today.

Article 10: To transact any business which may come legally before this meeting.

A motion was made by Jean Lane and seconded to adjourn the meeting.

Moderator Robertson adjourned the meeting at 12 noon.

Respectfully submitted,
Penny Hampl, School District Clerk

NORTHWOOD, NEW HAMPSHIRE
MARCH 11, 2008

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

SCHOOL BOARD MEMBER for three years
Vote for one

Colleen Pingree 457*

George Jabre 135

SCHOOL BOARD MEMBER for two years
Vote for one

Helen S. Ash 106

David Bujno 94

David F. Ruth 397*

SCHOOL BOARD MEMBER for one year
Vote for one

Cheryll Andrews 397*

James W. Ryan 209

* Elected

Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official
ballot voting on all issues before the School District of Northwood on the
second Tuesday of March. (Petition Article) 3/5ths majority required

Yes 364
No 299

Article Failed

State of New Hampshire

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

You are hereby notified to meet at the Northwood Elementary School in said District on the 7th of March 2009, at 9:00 o'clock in the forenoon to act upon the following subjects:

1. Shall the Northwood School District vote to raise and appropriate the budget committee's recommended amount of \$11,819,962.08 (eleven million eight hundred nineteen thousand nine hundred sixty two dollars and eight cents 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 \$11,873,297.80 (eleven million eight hundred seventy three thousand two hundred ninety seven dollars and eighty cents). This article does not include appropriations voted in other warrant articles. **(Estimated Tax Impact: \$ 16.10)**

2. Shall the Northwood School District will vote to approve the cost item included in the collective bargaining agreement reached between the Northwood School Board and the Northwood Teachers' Association NEA- New Hampshire which calls for the following increases in salaries and benefits at the current staffing levels?

<u>Year</u>	<u>Estimated Increase</u>
2009-2010	\$ 113,897
2010-2011	\$ 100,195

and further to raise and appropriate the sum of one hundred thirteen thousand eight hundred and ninety seven dollars \$113,897 for the upcoming 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? **(Estimated Tax Impact: \$.20)**

Recommended by: Budget Committee

Recommended by: School Board

3. Shall the Northwood School District, if article 2 is defeated authorize the governing body to call one special meeting, at its option, to address article 2 cost item only?

4. Shall the Northwood School District vote to purchase and install 31 energy efficient fluorescent light fixtures, hardware and lamps in the cafeteria and gymnasium and raise and appropriate the sum of \$10,875 for this purpose? **(Estimated Tax Impact \$.02)**

Recommended by: Budget Committee

Recommended by: School Board

5. Shall the Northwood School District vote to purchase 23 DDC room sensors, wiring, materials and labor to upgrade existing heating controls for grade 3-8 classrooms and to

replace existing Thermostats and raise and appropriate the sum of \$16,300 for this purpose? (Estimated Tax Impact \$.03)

Recommended by: Budget Committee

Recommended by: School Board

6. Shall the Northwood School District vote to raise up to Twenty-five thousand dollars and no cents (\$25,000) to be placed in the (Special Education) School District Capital Reserve Fund established for the purpose of meeting the expenses of educating educationally disabled children for the Northwood School District in accordance with the provisions of RSA Chapter 35, with such amount to be funded from the year end undesignated fund balance (surplus) available on July 1, 2009? (Current Balance at February 16, 2009 is \$141,613.21).

Recommended by: Budget Committee

Recommended by: School Board

7. Shall the Northwood School District vote to raise up to Twenty-five thousand and no cents (\$25,000) to be placed in the School District Capital Reserve Fund established for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of any new construction for the Northwood School District in accordance with the provisions of RSA Chapter 35, with such amount to be funded from the year-end undesignated fund balance (surplus) available on July 1, 2009? (Current Balance as of February 16, 2009 is \$122,188.40).

Not Recommended by: Budget Committee

Recommended by: School Board

8. To see if the Northwood School District will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, for the purpose of Roof Repairs and to raise and appropriate up to \$100,000 to be placed in this fund. This sum is to come from the unreserved fund balance available on July 1, 2009?

Not Recommended by: Budget Committee

Recommended by: School Board

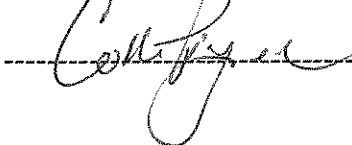
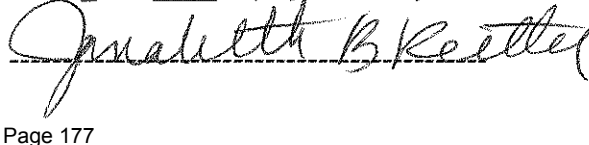
9. To see if the Northwood School District will vote to designate the School Board as agents to expend for the following capital reserve fund: Special Education?

10. To here the reports of agents, auditors, committees, or officers and pass any vote relating thereto.

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

12. To transact any business this may be legally come before this meeting.

Given under our hands at said Northwood this 13th day of February 2009.

David Ruth

SCHOOL BOARD

A true copy of Warrant – Attest:

Confer

Gnaletth B. Reilly

David Ruth

SCHOOL BOARD

I certify on the 13th day of February, 2009 I posted a copy of the written warrant attested by the School Board of said District at the place of the meeting within named and a like attested copy at SAU 44 being a public place in said district.

Allan S Demko

Allan S Demko, Interim BA

SS Northwood 2009

Personally appeared the said Allan Demko and made oath the above Warrant Article and certificate by Allan Demko is signed is true.

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

PATRICIA A. BEACH, Notary Public
My Commission Expires July 13, 2010

SCHOOL BUDGET FORM

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

OF: Northwood School District NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2009 to June 30, 2010

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): February 13, 2009

BUDGET COMMITTEE
Please sign in ink.

[Signature]
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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 7/1/2007- to 6/30/2008	Appropriations Current Year as Approved by DRA	School Board's Appropriations RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED	Budget Committee's Approp. RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED
INSTRUCTION (1000-1999)								
1100-1199	Regular Programs		6,023,588.87	6,593,389.85	6,323,732.81		6,285,788.81	37,944.00
1200-1299	Special Programs		1,836,968.24	1,985,611.79	2,515,362.09		2,514,732.09	630.00
1300-1399	Vocational Programs		-	10,588.10	3.00		3.00	
1400-1499	Other Programs		49,778.51	53,348.93	59,766.00		59,766.00	
1500-1599	Non-Public Programs		-					
1600-1899	Adult & Community Programs							
SUPPORT SERVICES (2000-2999)								
2000-2199	Student Support Services		394,189.59	403,278.08	431,185.64		431,185.64	
2200-2299	Instructional Staff Services		178,712.69	217,511.13	232,945.76		218,184.04	14,761.72
General Administration								
2310-840	School Board Contingency							
2310-2319	Other School Board		71,461.18	40,039.03	43,980.00		43,980.00	
Executive Administration								
2320-310	SAU Management Services		262,410.97	281,424.00	293,542.16		293,542.16	
2320-2399	All Other Administration		-					
2400-2499	School Administration Service		248,429.44	268,286.81	290,232.64		290,232.64	
2500-2599	Business		69,308.54	62,193.21	55,455.92		55,455.92	
2600-2699	Operation & Maintenance of Plant		562,665.76	459,604.23	466,772.95		466,772.95	
2700-2799	Student Transportation		602,659.58	576,318.00	600,735.90		600,735.90	
2800-2999	Support Service Central & Other							
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		12,000.00					

1	2	3	4	5	6	7	8	9
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Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)				OP Bud WARR. ART #	Expenditures For 7/1/2007- to 6/30/2008	Appropriations		School Board's Appropriations		Budget Committee's Approp.	
							Current Year As Approved by DRA	Ensuing Fiscal Year RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED	RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED	

OTHER OUTLAYS (5000-5999)

5110	Debt Service - Principal	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5120	Debt Service - Interest		290,000.00	290,000.00	124,736.25	290,000.00	112,520.00	290,000.00	99,941.25	290,000.00	99,941.25

FUND TRANSFERS

5220-5221	To Food Service	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5222-5229	To Other Special Revenue		125,390.70	138,490.84		169,641.68		169,641.68			
5230-5239	To Capital Projects										
5251	To Capital Reserves (page 4)		50,000.00	50,000.00							
5252	To Expendable Trust (page 4)										
5253	To Non-Expendable Trusts										
5254	To Agency Funds										
5300-5399	Intergovernmental Agency Alloc.										
	SUPPLEMENTAL										
	DEFICIT										
	Operating Budget Total		10,902,300.32	11,542,604.00		11,873,297.80		11,819,962.08		53,335.72	

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		24,453.69	6,000	6,000
1600-1699	Food Service Sales		68,085.72	66,000	66,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		3,229.26	1,000	1,000
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid		93,193.53	86,357	93,194
3220	Kindergarten Aid				
3230	Catastrophic Aid		139,460.39	114,324	142,904
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		1,813.39	1,500	2,000
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		39,215.45	41,000	41,000
4570	Disabilities Programs				
4580	Medicaid Distribution		134,462.69	110,000	206,768
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5210	Transfer from General Fund		16,225.45		
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds		12,000		

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
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				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		50,000	70,000	to be determined at 6/30/09
	Fund Balance to Reduce Taxes		386,785.15	82,945	to be determined at 6/30/09
	Total Estimated Revenue & Credits		968,924.72	589,126	558,864

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	11,542,604	11,873,297.80	11,819,962.08
Special Warrant Articles Recommended (from page 4)	included in above	150,000	25,000
Individual Warrant Articles Recommended (from page 4)	included in above	141,072	141,072
TOTAL Appropriations Recommended	11,542,604	12,164,369.80	11,986,034.08
Less: Amount of Estimated Revenues & Credits (from above)	589,126	558,864	558,864
Less: Amount of Statewide Enhanced Education Tax/Grant	2,261,596	2,295,694	2,295,694
Estimated Amount of Local Taxes to be Raised For Education	8,691,882	9,309,811.80	9,131,476.08

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

\$13,144,385.49

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #3: Use if you have Collective Bargaining Cost Items & RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: _____

FISCAL YEAR END _____

Col. A

	RECOMMENDED AMOUNT		
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	\$11,896,034.08		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	(\$ 290,000.00)		
3. Interest: Long-Term Bonds & Notes	(\$ 112,520.00)		
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)	(\$ 402,520.00)		
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	\$11,583,414.08		
8. Line 7 times 10%	1,158,351.41		
9. Maximum allowable appropriations prior to vote (line 1+8)	\$13,144,385.49		
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	<u>Cost items recommended</u> \$113,897.00	<u>Cost items voted</u> \$113,897.00	Amt. voted above recommended \$0
11. Mandatory Water & Waste Treatment Facilities (RSA 32:21). (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Amount recommended	Amount voted	Amt. voted above recommended

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, add Line 9 + Column C.

\$ 13,144,385.49

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's recommended budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

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

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

Account Number / Description	Budgeted 7/1/2007 - 6/30/2008	Expended 7/1/2007 - 6/30/2008
01 General Fund		
1100 Regular Education		
01-1100-5110-201 Teacher Salaries:	\$1,488,442.00	\$1,581,760.04
01-1100-5110-202 Mathematics WA#6	\$0.00	\$0.00
01-1100-5110-401 Teacher Aide Wages	\$50,921.53	\$62,505.53
01-1100-5120-020 Teacher Substitutes Wages	\$25,000.00	\$33,698.20
01-1100-5120-030 Title I Wages (SAU Reimbursed)	\$0.00	\$0.00
01-1100-5120-040 Aide Substitutes Wages	\$3,500.00	\$2,430.00
01-1100-5120-203 Gifted & Talented Wages	\$1.00	\$0.00
01-1100-5121-020 Tutor Wages	\$500.00	\$0.00
01-1100-5211-000 Health Insurance	\$699,225.44	\$709,306.94
01-1100-5212-000 Dental Insurance	\$70,420.80	\$70,375.32
01-1100-5213-000 Life Insurance:	\$11,259.89	\$12,425.22
01-1100-5219-000 Section 125 Plan	\$500.00	\$500.00
01-1100-5219-020 Health Insurance - Buyouts	\$30,000.00	\$27,487.96
01-1100-5220-000 F.I.C.A.:	\$120,949.13	\$126,987.50
01-1100-5232-020 Retirement (Certified):	\$84,808.64	\$88,582.10
01-1100-5250-000 Unemployment Compensation	\$3,135.00	\$4,459.00
01-1100-5260-000 Worker's Compensation	\$19,655.56	\$14,636.00
01-1100-5430-000 Repairs and Maintenance:	\$1,000.00	\$203.77
01-1100-5442-000 Copier Services - Teacher's Rm	\$21,324.00	\$20,203.84
01-1100-5561-000 Tuition-Other Public Schools:	\$1.00	\$11,409.49
01-1100-5563-000 Tuition-Coe Brown Academy:	\$3,181,640.00	\$3,163,017.39
01-1100-5610-002 Art Supplies:	\$3,500.00	\$2,737.93
01-1100-5610-005 Lang Arts-Reading Supplies:	\$20,000.00	\$19,662.49
01-1100-5610-008 Health - P.E. Supplies	\$2,722.00	\$2,632.83
01-1100-5610-011 Math Supplies:	\$1,645.00	\$1,441.59
01-1100-5610-013 Science Supplies:	\$2,278.00	\$1,710.39
01-1100-5610-015 Social Studies Supplies:	\$1,381.00	\$855.56
01-1100-5610-020 Enrichment Supplies	\$1.00	\$0.00
01-1100-5610-121 Music Supplies:	\$1,688.00	\$1,798.97
01-1100-5610-181 General Supplies:	\$25,000.00	\$25,419.90
01-1100-5610-183 Remedial Reading Supplies	\$477.00	\$107.31
01-1100-5610-185 Testing Supplies:	\$6,000.00	\$5,112.50
01-1100-5640-001 Classroom Textbooks	\$17,050.00	\$16,268.02
01-1100-5640-002 Classroom Workbooks:	\$8,399.00	\$8,030.93
01-1100-5640-003 Classroom Supplemental Textbooks	\$1.00	\$0.00
01-1100-5640-004 Classroom Reference Books:	\$152.00	\$158.39
01-1100-5641-005 Classroom Periodicals:	\$4,050.00	\$3,909.80
01-1100-5733-001 New Equipment:	\$984.00	\$808.02
01-1100-5733-002 New Furniture:	\$1.00	\$0.00
01-1100-5737-001 Replacement of Equipment:	\$1,525.00	\$1,536.42
01-1100-5737-002 Replacement of Furniture:	\$1,670.00	\$1,374.52
01-1100-5810-000 Dues and Fees	\$1.00	\$35.00
TOTAL 1100 Regular Education	\$5,910,808.99	\$6,023,588.87
1200 Special Education		
01-1200-5110-020 Spec Ed Teacher Salaries:	\$262,193.00	\$247,893.00
01-1200-5110-040 Spec Ed. Aide Wages:	\$216,704.87	\$288,524.14
01-1200-5110-050 Spec Ed Secretary Wages	\$27,390.83	\$28,348.96
01-1200-5120-020 Spe Ed Teacher Substitute Wages	\$6,500.00	\$6,510.00
01-1200-5120-201 Spe Ed Aide Substitute Wages	\$10,000.00	\$19,830.00

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
Account Number / Description		
01-1200-5120-203 Gifted & Talented Wages	\$9,500.00	\$6,951.38
01-1200-5121-020 Spec Ed Tutor Wages	\$2,000.00	\$4,673.75
01-1200-5211-000 Health Insurance	\$0.00	\$0.00
01-1200-5212-000 Dental Insurance	\$0.00	\$0.00
01-1200-5220-000 F.I.C.A.:	\$42,159.01	\$42,778.46
01-1200-5232-020 Retirement (Certified):	\$12,887.19	\$14,014.38
01-1200-5232-040 Retirement (Non-Certified):	\$1,810.61	\$2,374.07
01-1200-5430-000 Repairs and Maintenance:	\$100.00	\$0.00
01-1200-5561-000 Spe Ed Tuition-Other Public Schools:	\$70,315.39	\$38,787.13
01-1200-5563-000 Spe Ed Tuition-Coe Brown Academy:	\$540,040.00	\$366,251.55
01-1200-5569-000 Spe Ed Tuition-Non-Public Schools:	\$812,544.00	\$763,620.43
01-1200-5610-002 Art Supplies	\$1.00	\$0.00
01-1200-5610-005 Lang Arts-Reading Supplies:	\$201.00	\$200.00
01-1200-5610-008 Health-P.E. Supplies	\$1.00	\$0.00
01-1200-5610-011 Math Supplies:	\$384.00	\$354.00
01-1200-5610-012 Music Supplies:	\$1.00	\$0.00
01-1200-5610-013 Science Supplies:	\$1.00	\$0.00
01-1200-5610-015 Social Studies Supplies:	\$1.00	\$0.00
01-1200-5610-181 General Supplies:	\$2,500.00	\$2,652.52
01-1200-5610-185 Testing Supplies:	\$1,800.00	\$844.56
01-1200-5640-001 Spe Ed Classroom Textbooks:	\$309.00	\$464.41
01-1200-5640-002 Spe Ed Classroom Workbooks:	\$1,774.00	\$1,631.50
01-1200-5640-003 Spe Ed Classroom Supplemental Textbooks:	\$1.00	\$0.00
01-1200-5640-004 Spe Ed Classroom Reference Books:	\$1.00	\$0.00
01-1200-5641-000 Classroom Periodicals:	\$1.00	\$0.00
01-1200-5733-001 New Equipment:	\$1.00	\$264.00
01-1200-5733-002 New Furniture:	\$1.00	\$0.00
01-1200-5737-001 Replacement of Equipment:	\$1.00	\$0.00
01-1200-5737-002 Replacement of Furniture:	\$1.00	\$0.00
01-1200-5810-000 Dues and Fees	\$1.00	\$0.00
TOTAL 1200 Special Education	\$2,021,125.90	\$1,836,968.24
1310 Vocational Education		
01-1310-5561-000 Vocational Tuition - Other Public School	\$1.00	\$0.00
01-1310-5610-000 Vocational Assessment	\$1.00	\$0.00
01-1310-5810-000 Vocational Dues & Fees	\$1.00	\$0.00
TOTAL 1310 Vocational Education	\$3.00	\$0.00
1400 Enrichment		
01-1400-5220-000 F.I.C.A.:	\$1,983.00	\$0.00
01-1400-5232-000 Retirement (Certified):	\$1,503.00	\$0.00
TOTAL 1400 Enrichment	\$3,486.00	\$0.00
1410 Co-Curricular		
01-1410-5110-003 Co-Curricular Salaries:	\$7,354.00	\$5,868.00
01-1410-5110-006 Substitute Coordinador Stipend	\$1,800.00	\$1,800.00
01-1410-5110-007 Science Camp Stipends	\$1,200.00	\$850.00
01-1410-5220-000 Fica/Medicare	\$0.00	\$640.43
01-1410-5232-020 NHRS Employer	\$0.00	\$319.79
01-1410-5232-040 Retirement - Classified	\$0.00	\$157.31
01-1410-5500-000 Assemblies	\$1,600.00	\$0.00
01-1410-5500-001 Science Camp	\$15,000.00	\$14,160.00

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
Account Number / Description		
01-1410-5500-002 Artist In Residence	\$2,500.00	\$1,625.00
01-1410-5610-201 Co-Curricular Supplies:	\$200.00	\$0.00
01-1410-5733-001 New Equipment	\$1.00	\$0.00
01-1410-5737-001 Replacement of Equipment	\$1.00	\$0.00
01-1410-5810-000 Dues and Fees:	\$200.00	\$175.00
TOTAL 1410 Co-Curricular	\$29,856.00	\$25,595.53
1420 Athletic:		
01-1420-5110-000 Athletic Stipends:	\$13,970.00	\$13,990.00
01-1420-5110-202 Athletic Director Stipend	\$1,590.00	\$1,590.00
01-1420-5220-000 SS and Medicare	\$0.00	\$1,181.74
01-1420-5232-020 NHRS	\$0.00	\$482.74
01-1420-5232-040 Retirement - Support	\$0.00	\$0.00
01-1420-5430-001 WA#2 - Athletic Fields Upgrade	\$0.00	\$0.00
01-1420-5500-001 Officials-Umpires-Referees:	\$5,034.00	\$2,682.50
01-1420-5610-008 Athletic Supplies:	\$4,256.00	\$4,256.00
01-1420-5737-001 Replacement of Equipment	\$1.00	\$0.00
TOTAL 1420 Athletic:	\$24,851.00	\$24,182.98
1430 Summer School: Literacy Connection Proje		
01-1430-5110-000 Summer School Salaries	\$3,200.00	\$0.00
01-1430-5220-000 F.I.C.A.	\$245.00	\$0.00
01-1430-5232-020 Retirement	\$119.00	\$0.00
01-1430-5610-000 Summer School Supplies	\$200.00	\$0.00
TOTAL 1430 Summer School: Literacy Connection Proje	\$3,764.00	\$0.00
2112 Truant Officer - stipend:		
01-2112-5500-001 Census	\$1.00	\$0.00
01-2112-5500-002 Truant Officer	\$1.00	\$0.00
TOTAL 2112 Truant Officer - stipend:	\$2.00	\$0.00
2120 Guidance		
01-2120-5110-000 Guidance Salaries -	\$79,723.00	\$78,383.96
01-2120-5220-000 F.I.C.A.:	\$4,536.83	\$5,992.13
01-2120-5232-020 Retirement (Certified)	\$2,973.70	\$3,914.57
01-2120-5330-000 Standardized Testing	\$1.00	\$0.00
01-2120-5550-000 Printing	\$1.00	\$0.00
01-2120-5580-000 Travel Expenses	\$50.00	\$0.00
01-2120-5610-000 Guidance Supplies:	\$95.00	\$0.00
01-2120-5640-000 Guidance Books:	\$575.00	\$700.59
01-2120-5641-000 Guidance Periodicals:	\$133.00	\$0.00
01-2120-5733-001 New Equipment	\$1.00	\$0.00
01-2120-5737-001 Replace Equipment	\$1.00	\$0.00
01-2120-5737-002 Replacement of Furniture	\$1.00	\$0.00
01-2120-5810-000 Guidance Dues and Fees:	\$365.00	\$195.00
TOTAL 2120 Guidance	\$88,456.53	\$89,186.25
2130 Nurse's		
01-2130-5110-020 Nurse's Salary:	\$45,276.00	\$45,276.00
01-2130-5110-203 Nurse's Assistant Wages	\$18,099.90	\$18,102.26
01-2130-5120-000 Nurse's Substitute Wages	\$1,600.00	\$1,610.00
01-2130-5220-000 F.I.C.A.	\$4,801.06	\$4,926.25

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
Account Number / Description		
01-2130-5232-020 Retirement: (Certified)	\$2,586.62	\$2,543.78
01-2130-5232-040 Retirement: (Non Certified)	\$0.00	\$0.00
01-2130-5240-000 Professional Development	\$300.00	\$0.00
01-2130-5300-000 Staff Physicals:	\$150.00	\$110.00
01-2130-5300-001 Student Physicals	\$1.00	\$0.00
01-2130-5400-000 Reconditioning	\$150.00	\$131.00
01-2130-5580-000 Travel Expenses	\$400.00	\$23.99
01-2130-5600-000 Health Supplies	\$1,777.00	\$1,721.02
01-2130-5600-002 Health Education Supplies	\$250.00	\$234.63
01-2130-5640-000 Health Textbooks	\$80.00	\$91.11
01-2130-5641-000 Health Periodicals	\$90.00	\$88.00
01-2130-5733-001 New Equipment:	\$1.00	\$0.00
01-2130-5733-002 New Furniture:	\$1.00	\$0.00
01-2130-5737-001 Replacement of Equipment:	\$1.00	\$0.00
01-2130-5737-002 Replacement of Furniture:	\$1.00	\$0.00
01-2130-5810-000 Dues and Fees:	\$100.00	\$20.00
TOTAL 2130 Nurse's	\$75,665.58	\$74,878.04
2140 Contracted Services		
01-2140-5310-001 Cost of Medicaid Program	\$10,500.00	\$12,347.66
01-2140-5310-005 Contracted Service-ESL	\$37,286.21	\$42,945.11
01-2140-5323-010 Strafford Learning Center Membership:	\$4,703.57	\$4,858.15
01-2140-5323-018 Occupation Therapy Supplies:	\$747.00	\$5.29
01-2140-5323-020 Contracted Occupational Therapy:	\$31,193.69	\$28,692.29
01-2140-5323-030 Contracted Physical Therapy:	\$38,102.90	\$33,018.72
01-2140-5330-000 Pre-School Diagnostic Unit:	\$7,405.30	\$0.00
TOTAL 2140 Contracted Services	\$129,938.67	\$121,867.22
2150 Speech		
01-2150-5110-020 Speech Teacher Salaries:	\$0.00	\$0.00
01-2150-5220-000 F.I.C.A.:	\$0.00	\$0.00
01-2150-5232-020 Retirement (Certified)	\$0.00	\$0.00
01-2150-5323-020 Contracted Speech Services	\$82,796.44	\$107,511.51
01-2150-5610-001 Speech Supplies:	\$780.00	\$746.57
TOTAL 2150 Speech	\$83,576.44	\$108,258.08
2210 Improvement of Instruction		
01-2210-5110-050 Student Placement Stipend	\$375.00	\$0.00
01-2210-5112-001 Curriculum Development Salaries	\$3,000.00	\$2,971.40
01-2210-5220-000 FICA	\$412.00	\$374.03
01-2210-5232-020 Retirement	\$49.00	\$274.32
01-2210-5319-001 Staff Development Coordinator & Mentors:	\$2,000.00	\$2,000.00
01-2210-5550-000 Printing Services	\$500.00	\$0.00
01-2210-5580-000 Travel	\$100.00	\$97.25
01-2210-5640-000 Other Information Resources	\$1.00	\$0.00
TOTAL 2210 Improvement of Instruction	\$6,437.00	\$5,717.00
2213 Instructional Staff Training		
01-2213-5240-020 Course Tuition -Teachers	\$19,000.00	\$15,923.00
01-2213-5240-040 Course Tuition - Support Staff	\$2,500.00	\$540.00
01-2213-5322-001 In-Service Training:	\$2,200.00	\$1,327.10
01-2213-5322-002 Staff Development Workshops	\$3,000.00	\$905.02

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
Account Number / Description		
01-2213-5322-003 Staff Development Workshops - Teachers	\$7,100.00	\$3,139.00
01-2213-5322-005 Staff Development Plan Revision	\$1.00	\$0.00
TOTAL 2213 Instructional Staff Training	\$33,801.00	\$21,834.12
2220 Media		
01-2220-5110-020 Librarian-Salary:	\$42,266.00	\$42,266.00
01-2220-5120-020 Librarian Substitute Wages	\$500.00	\$420.00
01-2220-5220-000 F.I.C.A.:	\$3,271.59	\$3,142.29
01-2220-5232-020 Retirement (Certified)	\$2,451.13	\$2,411.11
01-2220-5610-182 Library General Supplies:	\$185.00	\$284.78
01-2220-5610-184 Library A.V. Supplies:	\$400.00	\$15.97
01-2220-5640-001 Library Books:	\$6,500.00	\$6,487.08
01-2220-5640-002 Library Periodicals:	\$617.00	\$635.94
01-2220-5733-001 New Equipment:	\$1.00	\$0.00
01-2220-5733-002 New Furniture:	\$1.00	\$0.00
01-2220-5737-001 Replacement of Equipment:	\$1,150.00	\$1,150.00
01-2220-5737-002 Replacement of Furniture:	\$1.00	\$0.00
TOTAL 2220 Media	\$57,343.72	\$56,813.17
2225 Computer Instruction Services		
01-2225-5110-001 Summer Computer Salary	\$0.00	\$0.00
01-2225-5110-002 Technology Director Salary	\$60,000.00	\$58,000.00
01-2225-5220-000 F.I.C.A.	\$4,590.00	\$4,437.16
01-2225-5232-020 Retirement - (Certified)	\$5,244.00	\$517.52
01-2225-5232-040 Retirement (Non-Certified)	\$0.00	\$5,258.36
01-2225-5310-001 Internet Services	\$3,600.00	\$3,706.55
01-2225-5440-001 Computer Repairs & Maintenance	\$0.00	\$0.00
01-2225-5610-001 Computer Software	\$5,500.00	\$4,258.08
01-2225-5610-002 Computer Supplies	\$4,017.00	\$4,964.88
01-2225-5733-001 New Equipment - Technology	\$2,000.00	\$1,984.00
01-2225-5737-001 Replacement of Equipment - Technology	\$11,250.00	\$11,096.85
01-2225-5810-000 Dues and Fees	\$125.00	\$125.00
TOTAL 2225 Computer Instruction Services	\$96,326.00	\$94,348.40
2310 School Board Services		
01-2310-5119-010 School Board-Salaries:	\$10,500.00	\$10,000.02
01-2310-5119-102 School District Moderator Salary	\$50.00	\$50.00
01-2310-5119-501 School District Clerk Salary	\$250.00	\$250.00
01-2310-5119-502 School District Secretary Wages	\$2,400.00	\$2,500.00
01-2310-5220-000 F.I.C.A.:	\$648.00	\$1,083.19
01-2310-5313-000 Criminal Record Checks	\$2,000.00	\$2,190.25
01-2310-5319-101 School District Treasurer Salary	\$1,500.00	\$1,500.00
01-2310-5330-001 School District Auditor	\$5,000.00	\$8,070.00
01-2310-5330-002 Attorney & Negotiator	\$8,000.00	\$38,735.58
01-2310-5500-000 Police	\$500.00	\$180.00
01-2310-5540-000 Advertising-Legal Notices:	\$8,000.00	\$1,248.47
01-2310-5550-000 Printing	\$500.00	\$0.00
01-2310-5580-101 Travel Reimbursement	\$0.00	\$0.00
01-2310-5800-001 School Board Expenses	\$2,200.00	\$1,553.34
01-2310-5800-002 Election Day Expenses	\$500.00	\$429.57
01-2310-5810-000 School Board Dues & Fees	\$3,600.00	\$3,670.76

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
Account Number / Description	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
TOTAL 2310 School Board Services	\$45,648.00	\$71,461.18
2321 EXPENSES-S.A.U. # 44:		
01-2321-5800-000 S.A.U. # 44	\$262,410.97	\$262,410.97
TOTAL 2321 EXPENSES-S.A.U. # 44:	\$262,410.97	\$262,410.97
2410 Office of the Principal		
01-2410-5110-101 Principal Salary:	\$78,000.00	\$78,000.00
01-2410-5110-102 Assistant Principal Salary:	\$62,400.00	\$62,400.00
01-2410-5110-501 Secretarial Wages	\$51,255.00	\$51,389.79
01-2410-5110-502 Secretary Wages	\$0.00	\$0.00
01-2410-5120-201 Secretary Substitute Wages	\$3,400.00	\$50.49
01-2410-5220-000 F.I.C.A.:	\$14,579.37	\$14,303.69
01-2410-5232-020 Retirement (Certified)	\$8,143.20	\$8,087.97
01-2410-5232-040 Retirement (Non-Certified)	\$4,069.86	\$4,408.30
01-2410-5322-000 Staff Development	\$2,500.00	\$2,326.54
01-2410-5430-000 Repairs and Maintenance:	\$2,000.00	\$155.68
01-2410-5442-001 Contracted Service - Copier Lease:	\$5,930.00	\$3,490.89
01-2410-5442-002 Contracted Services - Computer Support	\$2,400.00	\$2,330.00
01-2410-5531-000 Telephone:	\$10,500.00	\$10,961.05
01-2410-5534-000 Postage:	\$3,700.00	\$4,292.53
01-2410-5550-000 Printing:	\$2,500.00	\$1,019.60
01-2410-5580-000 Travel Expenses:	\$225.00	\$142.81
01-2410-5610-182 Supplies and Forms:	\$2,500.00	\$1,984.75
01-2410-5650-000 Computer Software System Supplies:	\$1.00	\$0.00
01-2410-5733-001 New Equipment:	\$1.00	\$0.00
01-2410-5733-002 New Furniture:	\$1.00	\$0.00
01-2410-5737-001 Replacement of Equipment:	\$1.00	\$0.00
01-2410-5737-002 Replacement of Furniture:	\$300.00	\$300.00
01-2410-5810-000 Dues and Fees:	\$1,500.00	\$1,224.22
01-2410-5890-000 Graduation Expenses:	\$1,600.00	\$1,561.13
TOTAL 2410 Office of the Principal	\$257,506.43	\$248,429.44
2510 Fiscal Services		
01-2510-5110-000 Finance Wages	\$46,405.20	\$54,391.20
01-2510-5220-000 F.I.C.A.:	\$3,550.00	\$4,160.88
01-2510-5232-040 Retirement:	\$4,037.25	\$4,488.10
01-2510-5323-020 FINANCE CONTRACTED SERVICES	\$0.00	\$0.00
01-2510-5400-000 Finance Consultant:	\$0.00	\$0.00
01-2510-5430-000 Repairs and Maintenance:	\$300.00	\$300.00
01-2510-5442-000 Computer Support - ADS	\$2,400.00	\$1,957.00
01-2510-5531-000 Telephone	\$150.00	\$139.72
01-2510-5580-000 Travel Expenses:	\$500.00	\$675.64
01-2510-5610-001 Finance Supplies:	\$1,500.00	\$1,500.00
01-2510-5610-002 Computer Software	\$300.00	\$300.00
01-2510-5733-001 New Equipment:	\$1.00	\$0.00
01-2510-5733-002 New Furniture:	\$1.00	\$0.00
01-2510-5737-001 Replacement of Equipment:	\$1,200.00	\$1,246.00
01-2510-5737-002 Replacement of Furniture:	\$150.00	\$150.00
01-2510-5810-000 Dues & Fees	\$1.00	\$0.00
TOTAL 2510 Fiscal Services	\$60,495.45	\$69,308.54
2620 Maintenance and Operations		

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
Account Number / Description		
01-2620-5110-901 Facilities Director Salary	\$43,919.20	\$44,219.20
01-2620-5110-902 Custodial Wages:	\$92,916.00	\$86,099.33
01-2620-5110-903 Community use of Facilities Wages	\$6,000.00	\$5,072.45
01-2620-5112-000 Summer Help Wages	\$3,500.00	\$3,500.00
01-2620-5112-001 Crossing Guard Wages	\$6,110.00	\$5,533.13
01-2620-5120-000 Custodial Substitute Wages	\$3,500.00	\$3,500.00
01-2620-5120-001 Custodial Overtime Wages	\$3,500.00	\$3,195.35
01-2620-5120-002 Custodial Overtime - Mowing	\$2,000.00	\$1,974.71
01-2620-5220-000 F.I.C.A.:	\$12,350.55	\$11,538.89
01-2620-5232-040 Retirement (Non-Certified)	\$11,134.90	\$10,478.65
01-2620-5330-000 Cont Serv-Asbestos Inspection	\$500.00	\$0.00
01-2620-5411-000 Water District	\$4,100.00	\$4,100.00
01-2620-5429-000 Custodial Uniforms:	\$600.00	\$587.64
01-2620-5430-001 Building Maintenance	\$22,000.00	\$39,693.32
01-2620-5430-002 Heating Plant Maintenance	\$7,500.00	\$9,004.07
01-2620-5430-003 Building Repair 1988 Wing Wall - WA#7	\$132,000.00	\$131,160.00
01-2620-5430-004 Furniture & Fix.tures	\$1.00	\$0.00
01-2620-5430-005 Grounds Maintenance	\$0.00	\$0.00
01-2620-5430-006 Grounds: WA#3 Courtyard Repair	\$0.00	\$0.00
01-2620-5430-008 Pest Control	\$600.00	\$382.00
01-2620-5520-000 Insurance Premium - Building & Contents	\$23,000.00	\$22,910.62
01-2620-5580-000 Travel Expense	\$375.00	\$599.07
01-2620-5610-001 Custodial Supplies	\$23,000.00	\$23,000.00
01-2620-5610-002 Glass Supplies	\$250.00	\$0.00
01-2620-5610-003 Safety Equipment & Workshops	\$500.00	\$0.00
01-2620-5622-000 Electricity:	\$69,173.00	\$68,626.51
01-2620-5624-000 Fuel Oil:	\$72,545.00	\$63,882.83
01-2620-5733-001 New Equipment:	\$1.00	\$0.00
01-2620-5733-002 New Furniture:	\$1.00	\$0.00
01-2620-5737-001 Replacement of Equipment:	\$1.00	\$0.00
01-2620-5737-002 Replacement of Furniture:	\$1.00	\$0.00
TOTAL 2620 Maintenance and Operations	\$541,078.65	\$539,057.77
2630 Contracted Service-Rubbish Removal:		
01-2630-5421-001 Rubbish Removal	\$8,000.00	\$8,408.77
01-2630-5430-005 Grounds Maintenance	\$3,301.00	\$6,509.81
01-2630-5430-055 Oil Tank Maintenance	\$600.00	\$1,015.00
TOTAL 2630 Contracted Service-Rubbish Removal:	\$11,901.00	\$15,933.58
2660 Contracted Service-Fire Alarm Service:		
01-2660-5430-001 Fire Alarm Service:	\$2,850.00	\$2,226.70
01-2660-5430-002 Contracted Service - Intercomb	\$1,500.00	\$1,612.79
01-2660-5430-003 Security System	\$480.00	\$480.00
01-2660-5430-004 Elevator Maintenance	\$2,000.00	\$1,479.92
TOTAL 2660 Contracted Service-Fire Alarm Service:	\$6,830.00	\$5,799.41
2690 State Mandated-Water Testing:		
01-2690-5410-000 Water Testing:	\$250.00	\$0.00
01-2690-5411-000 Septic Tank Maintenance	\$2,000.00	\$1,875.00
TOTAL 2690 State Mandated-Water Testing:	\$2,250.00	\$1,875.00
2721 Elementary School Transportation:		

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
Account Number / Description		
01-2721-5519-001 Elementary School Transportation:	\$325,529.93	\$325,529.93
01-2721-5519-002 High School Transportation:	\$66,920.07	\$66,920.07
01-2721-5519-003 Vocational Transportation	\$0.00	\$0.00
TOTAL 2721 Elementary School Transportation:	\$392,450.00	\$392,450.00
2722 Special Education Transportation:		
01-2722-5519-000 Special Education Transportation:	\$155,330.14	\$195,625.99
TOTAL 2722 Special Education Transportation:	\$155,330.14	\$195,625.99
2724 Athletic Transportation:		
01-2724-5519-000 Athletic Transportation:	\$4,960.00	\$4,815.00
TOTAL 2724 Athletic Transportation:	\$4,960.00	\$4,815.00
2725 Class-Field Trip Transportation:		
01-2725-5519-001 Class Trip Transportation:	\$4,500.00	\$6,047.75
01-2725-5519-002 Science Camp Transportation	\$1,880.00	\$1,095.84
01-2725-5519-003 Grade 8 Transportation	\$3,180.00	\$2,625.00
TOTAL 2725 Class-Field Trip Transportation:	\$9,560.00	\$9,768.59
4200 Architect and Engineering		
01-4200-5330-001 Archit/Engin. Bldg. Study - WA#6	\$12,000.00	\$12,000.00
01-4200-5450-000 Architect and Engineering	\$0.00	\$0.00
TOTAL 4200 Architect and Engineering	\$12,000.00	\$12,000.00
5100 Payment of Interest:		
01-5100-5830-000 Payment of Interest:	\$124,736.25	\$124,736.25
01-5100-5910-000 Payment of Principal:	\$295,000.00	\$290,000.00
TOTAL 5100 Payment of Interest:	\$419,736.25	\$414,736.25
5251 Transfer to Capital Reserve		
01-5251-5450-000 Transfer to Capital Reserve	\$0.00	\$0.00
01-5251-5450-001 Capital Reserve - Special Education	\$25,000.00	\$25,000.00
01-5251-5450-002 Capital Reserve - Building Fund	\$25,000.00	\$25,000.00
TOTAL 5251 Transfer to Capital Reserve	\$50,000.00	\$50,000.00
TOTAL 01 General Fund	\$10,797,598.72	\$10,776,909.62
04 Food Service		
3120 Food Service Operations		
04-3120-5110-001 Food Service Director:	\$31,429.08	\$31,442.66
04-3120-5110-002 Food Service Wages	\$30,073.68	\$31,302.68
04-3120-5120-000 Food Service Substitute Wages	\$500.00	\$217.76
04-3120-5220-000 FICA	\$4,684.10	\$4,517.82
04-3120-5232-040 Retirement (Non-Certified)	\$2,734.33	\$2,725.59
04-3120-5430-000 Equipment Repairs	\$1,400.00	\$1,581.06
04-3120-5430-002 Fire Safety Inspection	\$150.00	\$308.00
04-3120-5580-000 Travel Expense	\$50.00	\$24.24
04-3120-5610-001 Supplies	\$1,600.00	\$500.23
04-3120-5623-000 Propane Gas	\$2,000.00	\$2,268.03
04-3120-5630-000 Food/Milk	\$55,500.00	\$43,372.63
04-3120-5733-000 Replacement of Equipment	\$103.00	\$6,920.00
04-3120-5800-000 Other Expenses	\$1.00	\$0.00

**NORTHWOOD SCHOOL DISTRICT
BUDGET TO ACTUAL EXPENDITURE REPORT**

	Budgeted	Expended
Account Number / Description	7/1/2007 - 6/30/2008	7/1/2007 - 6/30/2008
04-3120-5810-000 Dues & Fees	\$150.00	\$210.00
TOTAL 3120 Food Service Operations	\$130,375.19	\$125,390.70
TOTAL 04 Food Service	\$130,375.19	\$125,390.70
GRAND TOTAL	\$10,927,973.91	\$10,902,300.32

**NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2008**

Presented herewith please find the Management Discussion & Analysis Report for the Northwood School District for the fiscal years ending June 30, 2008. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content has been designed to fairly present the District's financial position, including the result of operations of all the funds of the District. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the District's financial activities have been included.

The School District Administration is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Northwood School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to Northwood School District's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

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

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the District 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 of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

**NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2008**

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 expendable resources, as well as on balances of expendable 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, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net assets and statement of activities.

The District maintains three individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for all three of the funds.

The District adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General and Food Service Funds to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. 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 Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Northwood School District as of June 30, 2008, 2007 and 2006 are as follows:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Current and other assets:			
Capital assets	\$ 4,527,070	\$ 4,626,774	\$ 4,726,478
Other assets	502,536	875,227	314,378
Total assets	<u>\$ 5,029,606</u>	<u>\$ 5,502,001</u>	<u>\$ 5,040,856</u>
Current and other liabilities:			
Long-term liabilities	\$ 2,674,800	\$ 2,964,800	\$ 3,254,800
Other liabilities	165,323	271,741	95,607
Total liabilities	<u>\$ 2,840,123</u>	<u>\$ 3,236,541</u>	<u>\$ 3,350,407</u>

EXHIBIT A
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Net Assets
June 30, 2008

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 246,405
Due from other governments	249,563
Inventories	6,568
Capital assets:	
Non-depreciable	70,000
Depreciable - net	<u>4,457,070</u>
Total assets	<u>\$ 5,029,606</u>
LIABILITIES	
Accounts payable	\$ 81,227
Accrued expenses	45,284
Deferred revenue	38,812
Noncurrent liabilities:	
Due within one year	294,050
Due in more than one year	<u>2,380,750</u>
Total liabilities	<u>2,840,123</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,917,070
Restricted	281,881
Unrestricted (deficit)	<u>(9,468)</u>
Total net assets	<u>2,189,483</u>
Total liabilities and net assets	<u>\$ 5,029,606</u>

See accompanying notes to the basic financial statements

**NORTHWOOD, NEW HAMPSHIRE
SCHOOL DISTRICT**

Financial Statements

June 30, 2008

and

Independent Auditor's Report

**NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
FINANCIAL STATEMENTS
June 30, 2008**

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INDEPENDENT AUDITOR'S REPORT

To the School Board
Northwood, New Hampshire School District

We have audited the accompanying basic financial statements of the governmental activities and each major fund of the Northwood, New Hampshire School District as of and for the year ended June 30, 2008, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Northwood, New Hampshire School District, as of June 30, 2008, 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 budgetary comparison information on pages i-iv and 17-19, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of 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.

December xx, 2008

**NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2008**

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Net assets:			
Invested in capital assets, net of related debt	\$ 1,917,070	\$ 1,726,774	\$ 1,536,478
Restricted	281,881	215,720	158,765
Unrestricted (deficit)	<u>(9,468)</u>	<u>322,966</u>	<u>(4,794)</u>
Total net assets	<u>\$ 2,189,483</u>	<u>\$ 2,265,460</u>	<u>\$ 1,690,449</u>

Statement of Activities

Changes in net assets for the years ending June 30, 2008, 2007, and 2006 are as follows:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Program revenues:			
Charges for services	\$ 68,086	\$ 65,152	\$ 65,568
Operating grants and contributions	378,632	425,040	344,031
Capital grants and contributions	<u>93,194</u>	<u>91,787</u>	<u>94,273</u>
Total program revenues	<u>539,912</u>	<u>581,979</u>	<u>503,872</u>
General revenues:			
Property taxes	7,788,899	7,284,051	6,362,499
State adequacy education grant	2,261,596	2,153,901	2,166,884
Interest and investment earnings	32,615	17,772	14,720
Miscellaneous	<u>3,229</u>	<u>4,355</u>	<u>2,054</u>
Total general revenues	<u>10,086,339</u>	<u>9,460,079</u>	<u>8,546,157</u>
Total revenues	<u>10,626,251</u>	<u>10,042,058</u>	<u>9,050,029</u>
Program expenses:			
Instruction	7,964,459	7,090,248	6,767,299
Supporting services	397,667	326,217	355,727
Instructional staff services	180,437	132,523	116,933
General administration	655,965	666,269	634,104
Operation and maintenance of plant	662,370	529,426	521,129
Pupil transportation	602,660	444,153	384,981
Food service	118,420	141,838	122,893
Interest and fiscal charges	<u>120,250</u>	<u>136,373</u>	<u>140,041</u>
Total program expenses	<u>10,702,228</u>	<u>9,467,047</u>	<u>9,043,107</u>
Change in net assets	(75,977)	575,011	6,922
Net assets - beginning of year	<u>2,265,460</u>	<u>1,690,449</u>	<u>1,683,527</u>
Net assets - ending of year	<u>\$ 2,189,483</u>	<u>\$ 2,265,460</u>	<u>\$ 1,690,449</u>

**NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEARS ENDING JUNE 30, 2008**

Northwood School District Activities

As shown in the above statement the District experienced a decline in financial position of \$75,977. The Northwood School District continues its efforts to assure fiscal responsibility to the community.

The General Fund shows a fund balance of \$162,945. This amount is the net result of assets over liabilities and is comprised of encumbrances of \$12,000 and an unreserved fund balance of \$150,945. The 2008 annual meeting appropriated \$70,000 of that balance for fiscal 2009 transfer to the capital reserves and for athletic fields, leaving an unappropriated balance of \$80,945.

The Capital Reserve Funds show a fund balance \$211,881, an increase of \$46,161 due to appropriations from June 30, 2007 General Fund balance, interest income and a transfer back to the General Fund.

The Food Service Fund has no unencumbered fund balance as the intent of the District is to run the program on a breakeven basis.

Capital Assets

The District considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

Long-Term Obligations

During FY 2008 the District had a reduction in bonds of \$290,000 from payments that were made during the year on the existing obligation. There was no change in the accrued retirement benefit.

Contacting Northwood School District's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Northwood School District's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Business Administrator at SAU #44, 23A Mountain Road, Northwood, NH, 03261, Telephone number 603-942-1290.

EXHIBIT B
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2008

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Instruction	\$ 7,964,459		\$ 328,046		\$(7,636,413)
Supporting services	397,667		3,478		(394,189)
Instructional staff services	180,437		1,724		(178,713)
General administration	655,965		4,355		(651,610)
Operation and maintenance of plant	662,370			\$ 93,194	(569,176)
Pupil transportation	602,660				(602,660)
Food service	118,420	\$ 68,086	41,029		(9,305)
Interest and fiscal charges	120,250				(120,250)
Total governmental activities	<u>\$10,702,228</u>	<u>\$ 68,086</u>	<u>\$ 378,632</u>	<u>\$ 93,194</u>	<u>(10,162,316)</u>
General revenues:					
					7,788,899
					2,261,596
					32,615
					3,229
					<u>10,086,339</u>
					(75,977)
					<u>2,265,460</u>
					<u>\$ 2,189,483</u>

See accompanying notes to the basic financial statements

EXHIBIT C
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2008

	General Fund	Capital Reserve Funds	Food Service Fund	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 246,355		\$ 50	\$ 246,405
Due from other governments	29,735	\$ 211,881	7,947	249,563
Due from other funds	2,488			2,488
Inventories			6,568	6,568
Total assets	<u>\$ 278,578</u>	<u>\$ 211,881</u>	<u>\$ 14,565</u>	<u>\$ 505,024</u>
Liabilities:				
Accounts payable	\$ 81,227			\$ 81,227
Accrued expenses	751			751
Due to other funds			\$ 2,488	2,488
Deferred revenue	33,655		5,157	38,812
Total liabilities	<u>115,633</u>	<u>\$ -</u>	<u>7,645</u>	<u>123,278</u>
Fund balances:				
Reserved for encumbrances	12,000		6,920	18,920
Unreserved, reported in:				
General fund	150,945			150,945
Special revenue funds		211,881		211,881
Total fund balances	<u>162,945</u>	<u>211,881</u>	<u>6,920</u>	<u>381,746</u>
Total liabilities and fund balances	<u>\$ 278,578</u>	<u>\$ 211,881</u>	<u>\$ 14,565</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	4,527,070
Interest on long-term liabilities is reported when due in the funds and when incurred in the statement of net assets	(44,533)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(2,610,000)
Accrued retirement benefits	(64,800)
Net assets of governmental activities	<u>\$ 2,189,483</u>

See accompanying notes to the basic financial statements

EXHIBIT D

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended June 30, 2008

	General Fund	Capital Reserve Funds	Food Service Fund	Total Governmental Funds
Revenues:				
Taxes	\$ 7,788,899			\$ 7,788,899
Intergovernmental	2,692,393		\$ 41,029	2,733,422
Charges for services			68,086	68,086
Interest income	24,454	\$ 8,161		32,615
Miscellaneous	3,229			3,229
Total Revenues	<u>10,508,975</u>	<u>8,161</u>	<u>109,115</u>	<u>10,626,251</u>
Expenditures:				
Current operations:				
Instruction	7,964,459			7,964,459
Supporting services	397,667			397,667
Instructional staff services	180,437			180,437
Administration	655,965			655,965
Operation and maintenance of plant	562,666			562,666
Pupil transportation	602,660			602,660
Food service			118,420	118,420
Debt service:				
Principal	290,000			290,000
Interest	124,736			124,736
Total Expenditures	<u>10,778,590</u>	<u>-</u>	<u>118,420</u>	<u>10,897,010</u>
Excess revenues under expenditures	<u>(269,615)</u>	<u>8,161</u>	<u>(9,305)</u>	<u>(270,759)</u>
Other financing sources (uses):				
Operating transfers in	12,000	50,000	16,225	78,225
Operating transfers out	(66,225)	(12,000)		(78,225)
Total other financing sources (uses)	<u>(54,225)</u>	<u>38,000</u>	<u>16,225</u>	<u>-</u>
Excess revenues and other sources over (under) expenditures and other uses	<u>(323,840)</u>	<u>46,161</u>	<u>6,920</u>	<u>(270,759)</u>
Fund balances at beginning of year	<u>486,785</u>	<u>165,720</u>	<u>-</u>	<u>652,505</u>
Fund balances at end of year	<u>\$ 162,945</u>	<u>\$ 211,881</u>	<u>\$ 6,920</u>	<u>\$ 381,746</u>

See accompanying notes to the basic financial statements

NORTHWOOD, NEW HAMPSHIRE 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, 2008

Change in Fund Balances - Total Governmental Funds	\$ (270,759)
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 of depreciation in the current period.	(99,704)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	290,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds an interest expenditure is reported when due.	4,486
Change in Net Assets of Governmental Activities	\$ (75,977)

EXHIBIT E
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2008

	Student Activities <u>Agency Fund</u>
ASSETS	
Cash and cash equivalents	\$ 52,164
Total assets	<u>\$ 52,164</u>
LIABILITIES	
Due to student groups	\$ 52,164
Total liabilities	<u>\$ 52,164</u>

See accompanying notes to the basic financial statements

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2008

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The Northwood, New Hampshire School District (the District) is an independent governmental entity organized under the laws of the State of New Hampshire to provide public education within the borders of the Town of Northwood, New Hampshire. The District's legislative body is the annual meeting of registered voters within the District and is governed by an elected School Board. The District 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 District'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 District 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 District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District'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 District. 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 District.

2. Fund Financial Statements:

During the year, the District segregates transactions related to certain District 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 District at this more detailed level. The

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. The fiduciary funds are reported by type.

Fund Accounting

The District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District 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 are the District's major governmental funds:

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

The Food Service Fund is accounted for as Special Revenue Fund.

The School Capital Reserve Funds are accounted for as Special Revenue Funds. The assets are held by the Northwood Town Trustees as required by State law.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category consists of Agency Funds. The District maintains an agency fund known as the Student Activities Agency Fund. The agency funds were established to account for revenues generated by student managed activities. The District's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

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 District 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

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) 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.

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.

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 fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District 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 fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal 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 fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District 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 fiscal year end: property taxes available as an advance, interest, tuition, grants, and student fees.

2. Expenses/Expenditures:

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

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

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 District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories as they deem necessary. The District 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 June 30, 2008, the District applied \$386,785 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.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The District maintains a capitalization threshold of \$10,000. The District does not possess any infrastructure. 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.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	45 - 50
Vehicles and equipment	5 - 15

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

Accrued Liabilities and Long-Term Obligations

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, retirement benefits 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 fiscal year. General obligation bonds 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 District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The District'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 District 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 future years' expenditures.

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 on 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.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

NOTE 2--PROPERTY TAXES

Under state statutes, the Town of Northwood, New Hampshire (an independent governmental unit) collects School District taxes and State of New Hampshire Education taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. Under State law, the Town assumes financial responsibility for all uncollected property taxes. For the year ended June 30, 2008, School District taxes were \$6,602,141 and State of New Hampshire Education taxes were \$1,186,758.

NOTE 3--RISK MANAGEMENT

The District 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 June 30, 2008, the District was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The District 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 June 30, 2008.

Property and Liability Insurance

PRIMEX provides certain property and liability insurance coverages to member school districts and school administrative units within New Hampshire. As a member of PRIMEX, the District shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. For the year ended June 30, 2008, the Trust retained \$500,000 of each loss, up to an aggregate of \$2,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

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.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

NOTE 4--DEPOSITS

The District has combined the cash resources of the General Fund and the Food Service Fund. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

Deposits as of June 30, 2008 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 246,405
Statement of Fiduciary Assets:	
Cash and cash equivalents	<u>52,164</u>
	<u>\$ 298,569</u>

Cash and cash equivalents as of June 30, 2008 consist of the following:

Petty cash	\$ 50
Deposits with financial institutions	<u>298,519</u>
	<u>\$ 298,569</u>

The District's policy for Governmental Fund deposits requires that they be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The District limits its investments to money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Investments for the Student Activities Agency Fund are made at the discretion of the school principal.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires that all deposits be either insured or collateralized by securities.

At year end, the District's deposits bank balance was \$405,847. Of the bank balance, \$155,455 was covered by federal depository insurance; \$250,392 was collateralized by securities held by the bank in the bank's name.

NOTE 5--DUE FROM OTHER GOVERNMENTS

Receivables from other governments at June 30, 2008, are considered collectible in full and will be received within one year. Principal items of intergovernmental receivables are as follows:

School Administrative Unit #44	\$ 29,735
Town of Northwood - Trustees of Trust Funds	211,881
Due from State of New Hampshire	<u>7,947</u>
	<u>\$ 249,563</u>

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

NOTE 6--CAPITAL ASSETS

The following is a summary of changes in net assets:

	Balance July 1, 2007	Additions	Reductions	Balance June 30, 2008
Capital assets not being depreciated:				
Land	\$ 70,000			\$ 70,000
Total capital assets not being depreciated	70,000	\$ -	\$ -	70,000
Other capital assets:				
Buildings and improvements	5,467,461			5,467,461
Equipment	102,752			102,752
Total other capital assets at historical cost	5,570,213	-	-	5,570,213
Less accumulated depreciation for:				
Buildings and improvements	(944,023)	(93,114)		(1,037,137)
Equipment	(69,416)	(6,590)		(76,006)
Total accumulated depreciation	(1,013,439)	(99,704)	-	(1,113,143)
Total other capital assets, net	4,556,774	(99,704)	-	4,457,070
Total capital assets, net	\$ 4,626,774	\$ (99,704)	\$ -	\$ 4,527,070

Depreciation expense was charged to governmental function as follows:

Operation and maintenance of plant	\$ 99,704
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NOTE 7--DEFINED BENEFIT PENSION PLAN

Plan Description

The District 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

Plan members are required to contribute 5.0% of their covered salary and the District is required to contribute at an actuarially determined rate. The District's contribution rates for the year ended June 30, 2008 were 5.80% and 8.74% of covered payroll to teachers and general employees, respectively. The District contributes 65% of the employer cost for teachers employed by the District and the State of New Hampshire contributes the remaining 35% of the employer cost. The District contributes 100% of the employer cost for general employees of the District. 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 \$63,680 have been reported as a revenue and expenditure in the General Fund in these financial statements.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

Under state law 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 District's contributions to the NHRS for the years ending June 30, 2008, 2007, and 2006 were \$145,354, \$93,850, and \$76,063, respectively, equal to the required contributions for each year.

NOTE 8--LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the District's long-term obligations for the year ended June 30, 2008 are as follows:

Type	Balance July 1, 2007	Additions	Reductions	Balance June 30, 2008	Due Within One Year
General obligation bonds	\$ 2,900,000	\$ -	\$ (290,000)	\$ 2,610,000	\$ 290,000
Accrued retirement benefit	64,800			64,800	4,050
	<u>\$ 2,964,800</u>	<u>\$ -</u>	<u>\$ (290,000)</u>	<u>\$ 2,674,800</u>	<u>\$ 294,050</u>

Payments on the general obligation bonds are paid from the General Fund.

General Obligation Bonds

Bond payable with a variable interest rate of 4.125% at inception through 8/15/08 and 4.3% to 4.8% thereafter. Interest is payable semi-annually on February 15 and August 15 of each year.

Principal payments ranging from \$295,000 to \$290,000 are due annually on August 15. The bond matures on August 15, 2016.

\$ 2,610,000

Debt service requirements to retire general obligation bonds outstanding are as follows:

Year Ending June 30,	Principal	Interest	Total
2009	\$ 290,000	\$ 112,520	\$ 402,520
2010	290,000	99,941	389,941
2011	290,000	87,073	377,073
2012	290,000	74,023	364,023
2013	290,000	60,973	350,973
2014-2017	<u>1,160,000</u>	<u>109,946</u>	<u>1,269,946</u>
	<u>\$ 2,610,000</u>	<u>\$ 544,476</u>	<u>\$ 3,154,476</u>

Accrued Retirement Benefit

Teachers with ten years of service are entitled to receive up to forty-five sick days at the current substitute rate upon retirement. At June 30, 2008 all qualifying teachers are entitled to the maximum benefit.

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

NOTE 9--INTERFUND BALANCES

The District has combined the cash resources of the General Fund and Food Service Fund. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2008 are as follows:

	<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds:			
General Fund		\$ 2,488	
Food Service Fund			\$ 2,488
		<u>\$ 2,488</u>	<u>\$ 2,488</u>

During the year, several interfund transactions occurred between funds as part of budgetary authorizations. Interfund transfers for the year ended June 30, 2008 are as follows:

	<u>Fund</u>	<u>Operating Transfers in</u>	<u>Operating Transfers out</u>
Major Funds:			
General Fund			\$ 66,225
Capital Reserve Funds		\$ 50,000	
Food Service Fund		16,225	
		<u>\$ 66,225</u>	<u>\$ 66,225</u>

NOTE 10--RESTRICTED NET ASSETS

Net assets are restricted by vote of the District as follows:

Special Education	\$ 25,000
School Buildings	25,000
Athletic Fields	<u>20,000</u>
	<u>\$ 70,000</u>

NOTE 11--CONTINGENT LIABILITIES

Litigation

There are various claims and suits pending against the District, which arise in the normal course of the District's activities. In the opinion of legal counsel and District management, the potential claims against the District, which are not covered by insurance are immaterial and would not affect the financial position of the District.

Federal Grants

The District participates in certain federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2008

expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

NOTE 12--COMMITMENTS

Pupil Transportation

The District entered into a long-term contract with an independent bus company to provide pupil transportation through June 2010. For the year ended June 30, 2008, the District paid \$602,660 under the terms of the agreement. The future minimum payment for the next 2 years is as follows:

Year Ending	
<u>June 30,</u>	<u>Amount</u>
2009	\$ 404,224
2010	416,351

SCHEDULE 1
NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 7,787,899	\$ 7,787,899	\$ 7,788,899	\$ 1,000
Intergovernmental	2,589,389	2,589,389	2,628,713	39,324
Interest	6,000	6,000	24,454	18,454
Miscellaneous	1,000	1,000	3,229	2,229
Total Revenues	<u>10,384,288</u>	<u>10,384,288</u>	<u>10,445,295</u>	<u>61,007</u>
Expenditures:				
Current:				
Instruction	7,993,895	7,993,895	7,910,336	83,559
Student services	377,639	377,639	394,189	(16,550)
Instructional staff services	193,908	193,908	178,713	15,195
Administration	626,060	626,060	651,610	(25,550)
Operation and maintenance of plant	562,060	562,060	562,666	(606)
Pupil transportation	562,300	562,300	602,660	(40,360)
Capital outlay	12,000	12,000	12,000	-
Debt service:				
Principal	295,000	295,000	290,000	5,000
Interest	124,736	124,736	124,736	-
Total Expenditures	<u>10,747,598</u>	<u>10,747,598</u>	<u>10,726,910</u>	<u>15,688</u>
Excess of revenues over (under) expenditures	<u>(363,310)</u>	<u>(363,310)</u>	<u>(281,615)</u>	<u>76,695</u>
Other Financing Sources (Uses):				
Operating transfers in	12,000	12,000	12,000	-
Operating transfers out	<u>(71,875)</u>	<u>(71,875)</u>	<u>(66,225)</u>	<u>5,650</u>
Total other financing sources (uses)	<u>(59,875)</u>	<u>(59,875)</u>	<u>(54,225)</u>	<u>5,650</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(423,185)</u>	<u>(423,185)</u>	<u>(335,840)</u>	<u>82,345</u>
Fund balances at beginning of year				
- Budgetary Basis	<u>486,785</u>	<u>486,785</u>	<u>486,785</u>	<u>-</u>
Fund balances at end of year				
- Budgetary Basis	<u>\$ 63,600</u>	<u>\$ 63,600</u>	<u>\$ 150,945</u>	<u>\$ 82,345</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Budgetary Basis) - Food Service Fund

For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget -
				Favorable
				(Unfavorable)
Revenues:				
Intergovernmental	\$ 42,500	\$ 42,500	\$ 41,029	\$ (1,471)
Charges for services	66,000	66,000	68,086	2,086
Total Revenues	<u>108,500</u>	<u>108,500</u>	<u>109,115</u>	<u>(1,942)</u>
Expenditures:				
Current:				
Food service	<u>130,375</u>	<u>130,375</u>	<u>125,340</u>	<u>5,035</u>
Total Expenditures	<u>130,375</u>	<u>130,375</u>	<u>125,340</u>	<u>5,035</u>
Excess of revenues over				
(under) expenditures	(21,875)	(21,875)	(16,225)	5,650
Other Financing Sources:				
Operating transfers in	<u>21,875</u>	<u>21,875</u>	<u>16,225</u>	<u>(5,650)</u>
Excess of revenues over				
(under) expenditures and other uses	-	-	-	-
Fund balances at beginning of year				
- Budgetary Basis	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at end of year				
- Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the required supplementary information

NORTHWOOD, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2008

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General and Food Service Funds

Amounts recorded as budgetary amounts in the Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) and Food Service Fund are reported on the basis budgeted by the District. 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). General and Food Service Fund budgetary revenues and expenditures were adjusted for on-behalf payments for fringe benefits and encumbrances as follows:

	General Fund		Food Service Fund	
	Revenues and Transfers	Expenditures and Transfers	Revenues and Transfers	Expenditures and Transfers
Exhibit D	\$ 10,520,975	\$ 10,844,815	\$ 125,340	\$ 118,420
On-behalf fringe benefits	(63,680)	(63,680)		
Encumbrances - June 30, 2008		12,000		6,920
Schedule 1	<u>\$ 10,457,295</u>	<u>\$ 10,793,135</u>	<u>\$ 125,340</u>	<u>\$ 125,340</u>

Capital Reserve Fund

The District adopts its budget under rules of the New Hampshire Departments of Education and Revenue Administration which differ somewhat from generally accepted accounting principles. Under those rules budgets for capital reserve funds are adopted only to the extent of interaction with the General Fund. Consequently no budgetary supplementary information is presented for the Capital Reserve Fund.

NOTE 2—GENERAL FUND BALANCE

Appropriated

Articles 2,4 and 5 of the March 8, 2008 District meeting appropriated the June 30, 2008 General Fund balance as follows:

Athletic Fields	\$ 20,000
Special Education	25,000
Buildings	25,000
	<u>\$ 70,000</u>

REPORT OF THE SCHOOL DISTRICT TREASURER
Northwood School District
July 1, 2007– June 30, 2008

Source of Revenue:

Town of Northwood:

District Appropriation	\$6,602,141.05	
District Appropriation – State	1,186,758.00	
Capital Reserve – Building	12,000.00	
Capital Reserve – Special Education	<u>0.00</u>	\$7,800,899.05

State of New Hampshire:

Adequacy Grant	\$2,261,596.00	
Building Aid – Addition	93,193.53	
Catastrophic Aid	139,460.39	
Child Nutrition	41,028.84	
Medicaid Reimbursement	<u>134,462.69</u>	\$2,669,741.45

Other Sources:

Food Service Sales	\$ 68,085.72	
Earnings on Investments	24,453.69	
Rental of Facilities	4,646.75	
Special Education Tuition- FY07	54,907.57	
SAU#44 – Accounts Rec. – FY07	7,506.00	
Unanticipated	<u>36.09</u>	\$ 159,635.82

Total General Fund & Lunch Fund Receipts \$10,630,276.32

Total Receipts All Funds \$10,630,276.32

Respectfully Submitted,


Shirley J. Allen
School District Treasurer

**NORTHWOOD SCHOOL DISTRICT
2007/2008 EMPLOYEE WAGE REPORT
(JULY 1, 2007 - JUNE 30, 2008)**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
ALBERT, JO-ANN M.	TEACHER	\$51,651.00
ALLEN, SHIRLEY J.	TREASURER	\$1,500.00
ANTHONY, CHERI A.	PARAPROFESSIONAL	\$18,842.10
ASBELL, ESTHER T.	PRINCIPAL	\$84,945.96
ASHLEY, RUTH M.	OCCUPATIONAL THERAPIST	\$903.00
BARNES, TARYN M.	PARAPROFESSIONAL	\$8,990.37
BATARAN, YVONNE M.	PARAPROFESSIONAL	\$13,190.87
BEARD, JEFFRY W.	TEACHER	\$34,384.00
BECHTOLD, FRANCES I.	TEACHER	\$36,833.00
BIRD, KATHLEEN T.	NURSE	\$46,776.00
BOUCHARD, LINDA M.	CROSSING GUARD	\$3,185.00
BUJNO, DAVID J.	SCHOOL BOARD MEMBER	\$1,166.67
BUXTON, JASON P.W.	CUSTODIAN	\$7,760.49
CANFIELD, ANTOINETTE M.	PARAPROFESSIONAL	\$3,330.00
CANNELLA, VIOLA J.	KITCHEN STAFF	\$4,874.13
CARLSON, NORMA J.	SUBSTITUTE	\$4,500.00
CARON, ALISA A.	SUBSTITUTE	\$600.00
CARON, HEIDI A.	SPECIAL EDUCATION AIDE	\$250.00
CARROLL, NANCY A.	TEACHER	\$50,383.00
CARRUTH, GERALYN M.	PARAPROFESSIONAL	\$17,191.78
CLARK, JANET L.	SCHOOL BOARD SECRETARY	\$2,500.00
CLEASBY, DENISE B.	KITCHEN STAFF	\$9,247.16
COHEN, JOSHUA M.	TEACHER	\$21,496.27
COLBURN, BETSY A.	FINANCE ADMINISTRATOR	\$54,391.20
CONRAD, LISA A.	PARAPROFESSIONAL	\$17,166.39
COONEY, CONSTANCE M.	TEACHER	\$15,460.00
CORSON, JEFFREY J.	PARAPROFESSIONAL	\$15,620.90
CRONIN, COURTNEY B.	SUBSTITUTE	\$900.00
CRONIN, LEIGH C.	TEACHER	\$42,266.00
CUNNINGHAM, VONDA K.	TEACHER	\$52,187.00
DALLEMOLLE, RITA A.	TEACHER	\$51,990.00
DANIEL, ANGELA F.	PARAPROFESSIONAL	\$1,100.00
DARSNEY, KENNETH R.	ASSITANT PRINCIPAL	\$65,371.40
DARSNEY, MATTHEW R.	SUBSTITUTE	\$1,500.00
DEAN, DAREL H.	CUSTODIAN	\$3,626.11
DEMERITT, MISTY L.	SUBSTITUTE	\$1,620.00
DESMARAIS, SUZAN E.	TEACHER	\$53,687.00
DODGE, DONALD J.	COACH	\$1,700.00
DOW, LAUREN A.	TEACHER	\$41,036.00
DUNN, SHANNON C.	SUBSTITUTE	\$120.00
DURANT, SHARON W.	MNA	\$18,278.22
EATON, BETH K.	KITCHEN STAFF	\$17,309.15
FANJOY JR, RUSSELL R.	CUSTODIAN	\$15,474.26
FERRIMAN-TASSE, JOAN E.	SECRETARY	\$29,226.84
FILLIPON, JOHNATHAN M.	TEACHER	\$34,125.00
FOLAN, JOANNE M.	TEACHER	\$57,894.00
FOWLER, DEBORAH L.	SUBSTITUTE	\$7,260.00
FREDETTE, MARGARET A.	TEACHER	\$45,407.00

**NORTHWOOD SCHOOL DISTRICT
2007/2008 EMPLOYEE WAGE REPORT
(JULY 1, 2007 - JUNE 30, 2008)**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
GAGNE, MARY K.	PARAPROFESSIONAL/SUBSTITUTE	\$8,003.20
GASOWSKI, ANNAMARIE	TEACHER	\$53,447.00
GAYER, LINDA G.	TEACHER	\$56,294.00
GENDRON, BARBARA A.	SCHOOL BOARD MEMBER	\$2,000.00
GIBSON, ELLEN M.	TEACHER	\$34,326.00
GOKEY, SUSAN J.	TEACHER	\$37,864.61
GOODMAN, LOU C.	TEACHER	\$57,994.00
GOODWIN, KRISTY J.	PARAPROFESSIONAL	\$300.00
GRANT, TERRY L.	TEACHER	\$32,097.00
GROSKOPF, TRACEY M.	TEACHER	\$56,644.00
GULICK, COLLEEN J.	SECRETARY	\$30,148.96
GULICK, DAVID M.	SUBSTITUTE	\$60.00
HAMPL, PENNY L.	PARAPROFESSIONAL	\$13,722.71
HELTON, JOYCE A.	PARAPROFESSIONAL	\$13,353.62
HORNE, KAREN J.	TEACHER	\$52,287.00
JABRE, GEORGE B.	SCHOOL BOARD MEMBER	\$1,000.00
JANDEBEUR, WENDY A.	PARAPROFESSIONAL	\$16,185.40
JOHNSON, MICHAEL A.	GUIDANCE	\$22,454.20
JOSIAH, LAURA E.	FOOD SERVICE DIRECTOR	\$31,442.66
KANE, AMANDA M.	PARAPROFESSIONAL	\$11,205.64
KANE, ANITA L.	PARAPROFESSIONAL	\$17,833.96
KING, LOUISE K.	TEACHER	\$43,774.00
KNOX, JUNE C.	SUBSTITUTE	\$180.00
KONRAD, DOROTHY	TEACHER	\$52,687.00
KRAMAS, LINDA J.	TEACHER	\$52,587.00
LABELLA, LISA A.	GUIDANCE	\$49,644.00
LAFLAMME, DIANE E.	SUBSTITUTE	\$630.00
LAMONTAGNE, NATHAN R.	SUBSTITUTE	\$3,780.00
LAMONTAGNE, TAMARA A.	PARAPROFESSIONAL	\$6,008.19
LANGA, COURTNEY E.	PARAPROFESSIONAL	\$10,102.23
LANGLOIS, DEBORAH A.	SUBSTITUTE	\$4,740.00
LEBLANC, YVETTE M.	PARAPROFESSIONAL	\$15,387.28
LEE, DEBBIE L.	SUBSTITUTE	\$300.00
LENHARTH, JENNFIER B.	TEACHER	\$44,330.00
LEONCYK, CHRISTINE M.	PARAPROFESSIONAL	\$16,288.06
LUCEY, VIRGINIA G.	TEACHER	\$55,787.00
MAGNUSSON, LISA L.	TEACHER	\$50,283.00
MARSHALL, KATHI A.	TEACHER	\$40,886.00
MASON, MICHAEL E.	CUSTODIAN	\$8,937.24
MCALLISTER, ERIN M.	PARAPROFESSIONAL	\$16,015.60
MCCONNELL, HOPE A.	PARAPROFESSIONAL	\$15,684.35
MCGANN, CHAD C.	SPECIAL EDUCATION AIDE	\$360.00
MCMASTER, ELIZABETH J.	SUBSTITUTE	\$1,250.00
MEYER, LINDA A.	SUBSTITUTE	\$5,040.00
MOORE, DAVID J.	CUSTODIAN	\$30,999.65
MOORE, MELISSA F.	LIBRARIAN	\$43,830.00
MORROW, LINDSAY K.	PARAPROFESSIONAL	\$4,237.72
OXNARD, EMILY C.	TEACHER	\$42,336.00
PAINE JR, ROBERT P.	TEACHER	\$44,201.00
PATTERSON, NICOLE R.	TEACHER	\$31,716.00

**NORTHWOOD SCHOOL DISTRICT
2007/2008 EMPLOYEE WAGE REPORT
(JULY 1, 2007 - JUNE 30, 2008)**

EMPLOYEE	POSITION TITLE	TOTAL EARNINGS
PENNEY, RICHARD D.	TEACHER	\$61,540.00
PHILBRICK, ANN E.	PARAPROFESSIONAL	\$16,930.74
PIERDOMENICO, WENDY E.	SUBSTITUTE	\$4,845.00
PITMAN, CARLA J.	TEACHER	\$59,000.00
RAPOSA, JULIE A.	SUBSTITUTE	\$1,620.00
REEVES, NANCY D.	TEACHER	\$42,998.00
REITTER, JANABETH B.	SCHOOL BOARD MEMBER	\$2,000.00
ROBERT, KRISTINE L.	PARAPROFESSIONAL	\$18,561.84
ROBERT, STEPHEN M.	TECHNOLOGY DIRECTOR	\$58,000.00
ROBERTSON, ALLAN R.	TEACHER	\$53,487.00
ROBERTSON, MEGAN R.	PARAPROFESSIONAL	\$1,050.00
ROCK, MICHAEL L.	CROSSING GUARD	\$3,382.20
ROYER, LINDA C.	PARAPROFESSIONAL	\$20,686.64
RYAN, JAMES W.	SCHOOL BOARD MEMBER	\$2,500.00
SARNO, ELIZABETH A.	TEACHER	\$52,360.00
SAYERS, THOMAS A.	FACILITIES DIRECTOR	\$44,219.20
SHOUP, REBECCALYNN	TEACHER	\$53,942.50
SIMONEAU, IRENE M.	SCHOOL BOARD MEMBER	\$833.35
SMALL, BERYL	SUBSTITUTE	\$750.00
SMITH, JACLYN M.	GUIDANCE	\$8,545.76
SNIDER, JESSICA A.	TEACHER	\$30,058.50
SPANGLER, STEVEN D.	CUSTODIAN	\$2,793.84
STALZER, KRISTA A.	SUBSTITUTE	\$720.00
STRONG, JOSEPHINE I.	PARAPROFESSIONAL	\$10,200.06
SWEENEY, LAURIE B.	PARAPROFESSIONAL	\$12,833.62
TAPPAN, WILLIAM D.	SCHOOL BOARD MEMBER	\$1,780.00
TASSE II, CHARLES E.	CUSTODIAN	\$5,889.80
TORDOFF, CAROL E.	SUBSTITUTE	\$1,650.00
TOROSIAN, CYNTHIA J.	SUBSTITUTE	\$60.00
TROTTIER, KEVIN L.	TEACHER	\$38,121.00
TRUE, SCOTT B.	TEACHER	\$37,364.00
TUTTLE, MARYLOU B.	SUBSTITUTE	\$4,650.00
VALLANCE, MARY C.	PARAPROFESSIONAL	\$12,043.63
VIRGIL, LENORE D.	CUSTODIAN	\$27,201.38
WASHBURN, JACLYN ANDREA	SUBSTITUTE	\$180.00
WENDELL, DENISE B.	PARAPROFESSIONAL	\$16,159.24
WIMSATT, CATHLEEN J.	PARAPROFESSIONAL	\$2,000.00
WITHAM, CAROL A.	SUBSTITUTE	\$4,590.00
ZARNOWSKI, DENISE B.	SECRETARY	\$22,162.95
ZARNOWSKI, JENA N.	PARAPROFESSIONAL	\$11,747.01

Report Total

\$3,059,339.81

SAU 44 Distribution District Share Special Education

DISTRICT	2007 EQUALIZED VALUATION	VALUATION PERCENT	2006-2007 ADM IN ATTENDANCE	PUPILS PERCENT	COMBINED PERCENT	2008-2009 DISTRICT SHARE
Northwood	529,802,767	34%	766	33%	66%	\$278,073.09
Nottingham	567,441,912	36%	776	33%	69%	\$286,373.78
Strafford	465,486,087	30%	812	34%	64%	\$265,622.06
TOTAL	1,562,730,766	100%	2354	100%	200%	\$830,068.92

SAU 44 Salary Report

2008-2009 Salaries

Interim Superintendent \$90,900.00 (\$450.00 per diem)
Interim Business Administrator \$76,760.00 (\$380.00 per diem)
Special Education Director \$75,488.70
Assistant Special Education Director \$62,924.14
Grant Writer (Part –Time) \$28,115.17

School Board

The school's fiscal year that began on July 1, 2007 was a time of transition. Two board members, William Tappan and Irene Simoneau, resigned due to work commitments in July and August, and two interim members, David Bujno and George Jabre began serving on the board in August and October, respectively.

Having negotiated with the Northwood Teachers' Association in 2006 for a three-year contract, the school board negotiated with the Northwood Educational Support Personnel Association in 2007 and a similar three-year contract was successfully established for paraprofessionals in our district.

The board focused most of its time and energy on reviewing and editing the school district budget from November 2007 until January 2008. In March 2008, three board members stepped down from their posts: Chairman James Ryan, David Bujno and George Jabre. Their service to the school district was greatly appreciated. The newly-reorganized board consisted of Chair Colleen Pingree, David Ruth, Cheryll Andrews and sitting members Barbara Gendron and Janabeth Reitter. Communication has been the school board's priority since March 2008. The school board formed a Communications Committee, which is open to all Northwood residents. The committee spearheaded the redesign of the school web site www.northwood.k12.nh.us using the same software that was used to create the town web site. The school web site continues to keep parents and the community informed about school events, curriculum and policies. In addition, the committee added school board bulletin boards to the school lobbies where school board minutes, agendas, and policies are posted regularly. The Communications Committee meets every two weeks and prints alternating school board / school news articles in the *Suncook Valley Sun* and other local newspapers. The Facilities Committee has been working on long-term and short-term maintenance and improvements plans for the district.

In addition to meeting as a board on the first and third Mondays and meeting as a School Administrative Unit Board for SAU 44 on the fourth Monday every month, school board members are involved in the following committees: Colleen Pingree, Chair, serves on the School Leadership Committee, the Northwood Budget Committee, Communications Committee, and will negotiate teacher contracts; Janabeth Reitter, Vice-Chair, serves on the Facilities Committee and is the board liaison for the Facility and Operations Planning Study; Barbara Gendron serves on the Coe-Brown Northwood Academy Education Committee; Dave Ruth serves on the Facilities Committee and will negotiate teacher contracts; and Cheryll Andrews serves on the Coe-Brown Northwood Academy SYNC (Supporting Youth in Communities) Committee that deals with substance abuse.

The board appreciates the support it receives from the SAU, the district administration and staff, students and their families, and the community as a whole. We invite you to our meetings at the school library every first and third Monday.

Respectfully submitted,
Colleen Pingree, Chair
Janabeth Reitter, Vice-Chair
Barbara Gendron
Cheryll Andrews
Dave Ruth

School Nurse

Kathy Bird, RN and Sharon Durant, MNA were busy with students' visits averaging 30 – 40 students and staff per day. Vision and hearing screenings were completed for all grades resulting in 41 referrals. No head lice were reported this year!

The nurse's office assisted in the Lamprey Healthcare School Based Dental Program which screens and offers hygiene services to students at Northwood School. Kathy Bird assisted with the Wellness Committee which is composed of teachers, parents, and the school. The Wellness Committee is funded through a grant to improve nutrition and exercise. This committee provided new clipboards for each teacher to have a new brightly colored Emergency Procedures Reference Guide.

The students' health information, screenings, and visits were recorded in the Northwood School computer program.

Nurse Bird finished the year and decided to follow her dream to teach health along with being a school nurse at another school. Thank you for all of your time and dedication at Northwood Elementary and best of luck in your new endeavors Nurse Bird.

Respectfully submitted,
Shelley St.Clair, RN – Northwood School nurse
With the loving help of Sharon Durant, MNA,
Northwood School Nurse Assistant

School Principal

Last year was a very busy year at Northwood School! We revised our mission statement, started implementing a two year State approved improvement plan, and continued our efforts in supporting the Eight Conditions for Student Aspirations.

The leadership committee is comprised of staff, parents, students, administrators, and school board members. Last year this newly formed committee worked with the school community to revise our mission and belief statements. ***The mission of Northwood School is to inspire students to be lifelong learners. As a community we are committed to providing a safe, challenging environment that encourages all students to aspire to excellence.***

In January 2008 our school was identified in “need of improvement” in math by the State of New Hampshire. The designation was based on one subgroup; students with special needs, not making adequate yearly progress, (AYP), as measured by the New England Common Assessment Program. As a result of this, Northwood School was required to develop and implement a two year State approved improvement plan. The school improvement committee created and implemented a plan that provided professional development on instruction and lesson planning for all teachers, offered after school and summer math skills opportunities to struggling students and supported the aspirations work. This plan is now in year two and much progress has been made, in fact I am proud to announce that last year Northwood School did make AYP in all content areas and all subgroups!

As a Follow the Child District, we continued to focus on supporting the 8 Conditions for Student Aspirations as defined by the Quaglia Institute. The conditions are; belonging, sense of accomplishment, heroes, spirit of adventure, curiosity and creativity, fun and excitement, leadership and responsibility, and confidence to take action. All staff and students completed the Aspirations My Voice survey, and together we disaggregated the results. Using this data our school made changes to the master schedule, provided students with more opportunities to be leaders, revised student events to better align with the 8 Conditions, and consistently focused on promoting these conditions each day.

Northwood School has had a very successful year, and as a community we celebrate our accomplishments together. Thank you for your support of our efforts as we continue to have high academic expectations for each student. I am proud and thankful to be part of a district that is dedicated to providing the best educational experience for every child.

Respectfully submitted,
Esther T. Asbell, Principal

Superintendent's Report

SAU # 44
PRE-SCHOOL
PROGRAM

SCHOOL ADMINISTRATIVE UNIT #44
23A MOUNTAIN AVENUE
NORTHWOOD, N.H. 03261
(603) 942-1290
FAX: (603) 942-1295
WWW.SAU44.ORG

SERVING THE COMMUNITIES OF:
NORTHWOOD
NOTTINGHAM
STRAFFORD

MICHAEL LUDWELL, Ph.D
INTERIM SUPERINTENDENT

ALLAN S. DEMKO, MBA
INTERIM BUSINESS ADMINISTRATOR

JEAN M. PARSONS, M.S.
SPECIAL EDUCATION DIRECTOR

Superintendent's Report 2007-2008

Over the past year, School Administrative Unit #44 has focused on meeting the learning needs of each student. As a Follow the Child School District Northwood has aligned the reading, writing, and math curricula to the New Hampshire Grade Level Expectations, implemented a school wide literacy program, provided all teachers with common professional development opportunities, and continued to support the Eight Conditions for Student Aspirations.

During their second year the administrative team; Principal Esther Asbell and Assistant Principal Ken Darsney continued to support the development of a positive school culture and climate. Working closely with students, staff and parents mission and belief statements were revised reflecting the importance of inspiring children within the educational setting. The staff at Northwood has worked very hard to implement a new reading program, utilize research-based instructional strategies, and consistently provide a child centered school.

This past year the Northwood School Improvement Team developed a plan addressing individual learning needs. This two year plan was approved by the State of New Hampshire, and all staff are dedicated to this process; which was evidenced when Northwood School made Adequate Yearly Progress, (AYP), as a whole school and in every subgroup!

In closing it is critical to recognize the important role our parents and community member play in our success as our mission statement states; ... *as a community we are committed to providing a safe, challenging environment that encourages all students to aspire to excellence.* Thank you for your continued support of this mission.

Respectfully submitted,
Dr. Michael Ludwell, Interim Superintendent of Schools

June 2008 Northwood School Graduates

Allard, Mykayla
Ash, Aaron
Bean, Eric
Bell, Haley
Bowden, Tyler
Burnham, Jonathan
Butler, D. Pierce
Camille III, Kenneth
Conrad, Megan
Currier, Savana
Davis, Alexander
Davis, Samuel
Dean, Zachary
Deveau, Hubert
Dom, Anthony
Duford, Jonathan
Esdale, Brooke
Ewald, Keanu
Faucher, Mia
Fenerty, Abigail
Folland, Zachery
Gerlt, Corey
Gibson, Michael
Godfrey, Anthony
Grady, Meredith
Guffey, Michelle
Guffey, Shannon
Hodgkins, Dale
Horne, Amanda
Jesmer, Tatum
Kelley, Jazmin
Kondrup, Chihiro
Laboe, Paige
Landry, Joshua

LeBlanc, Allura
Levergood, Nicholas
Longver, Ashley
Marshall, Douglas
Martin, Tori
May, Katelyn
McCall, Abigail
McConnell, Kasie
Millette, Christopher
Mittendorf, Cailin
Moody, Zachary
Nielsen, Joseph
Nobert, Dillon
Norbert, Troy
Perron, Amanda
Pierdominico, Jillian
Porcella, Madeleine
Rank, Caitlin
Renner, Justin
Ruth, Jacob
Schlessinger, Crystal
Senter, Luke
Sheehan, Justine
Southwick, Katrina
Spaulding, Jessica
Stevens, David
Swindell, Nicole
Tetreault, Stephen
Thibeault, Erin
Trainor, Olivia
Turner, Ryan
Walsh, Patrick
West, Morgan
Wood, Kyle
Young, Richard

May 2008 Coe-Brown Northwood Academy Graduates

Laurinda Anne Adams
Sara Halsey Archibald
Jessica Ashley Beauvais
Matthew Scott Blake
Ana Arlene Bouchanh
Andrea Rae Brown
Rebecca Ann Burklund
Jessey Christine Campbell
Wesley Hill Chalifoux
Timothy George Comtois
Casondra Marie Corson
Joshua Brenten Cupp
Michael Joseph Currier
Micah Yale DeBenedictis
Samantha Caroline Delisle
Kelly Anne Dodge
Kaleigh Gayle Duguie
Rebecca Leigh Dustin
Robert Lewis Emmett
Mackenzie Em Flessas
Daniel Joseph Foley
Amelia Anne Foster
Katherine Beatrice Gamblin
Kyle David Goyette
Rachel Christine Grober
Anthony Lorenzo Haroutunian
Cody Austin Heath
Ashley Elizabeth Jackson
Justine Alyse Jackman
Ethan Kea Johnston
Andrew William Leon Jones
Richard F Jones
Felicia Nancy Jordan
Madeleine Kennett

Amanda Lynn Knowlton
Kimberly Ann Kozinski
Nicholas Michael Lavoie
Sean Freeman Lawler
Jessalyn Brianne LeDuc
Nathan Alfred Legere
Joseph Oliver Lombard
Austin Lyman Lord
Derek Joseph Lovely
Michael Anthony Magliozzi
Jenna Arianna Makarewicz
Nicholas Daniel Mason
Erica Lynn McDonnell
Benjamin Parker Merrill
Charles Kenneth Moak
Christopher Alan Moody II
Ryan Michael Nelson
Michael Andrew Olsson
Meredith Christine Overmyer
Shephard Robert Porcella
Devon Winslow Smith
Catrina Jade Sourisak
Alexander Reid Spaulding
Michael Edward Stevens
Adam Dean Taschereau
Jesse Andrew Thomas
Courtney Jo Tuck
Kyle Allen Turner
Ryan Nichole Vaughn
Jack Wade Victoria
Kyle Allyn Watson
Michelle Denise Williams
Kristopher James Wojtusik
Arianna Marie Young

BIRTHS FOR 2008				
DATE OF BIRTH	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER	PLACE OF BIRTH
01/11/08	Loukola, Dean Thomas	Loukola, Thomas	Loukola, Chryl	Manchester
01/30/08	Champagne, Matthew Emery	Champagne, Matthew	Klotz, Heidi	Concord
02/02/08	Harlow, Zoe Ann	Shada, Nathan	Harlow, Kristen	Exeter
02/10/08	Sweet, Madysen Lynnlee	Sweet, Matthew	Tilley, Heather-Lee	Concord
02/12/08	Marston, Grace Olivia	Marston, Matthew	Marston, Sarah	Concord
02/18/08	Loftus, Alex Hazen	Loftus, Ryan	Tremblay, Renee	Concord
03/05/08	McKee, Logan Maximus	McKee, Russell	McKee, Jennifer	Dover
03/15/08	Judd, Zachary Thomas	Judd, Jeffrey	Eastwood, Mary	Concord
03/20/08	Chadbourn, Madalyn Irene	Chadbourn, Robert	Chadbourn, Susan	Concord
03/20/08	Purington, Keagan Michael	Purington, Wayne	Purington, Christina	Manchester
03/21/08	Lambert, Sierra Karma	Lambert, Timothy	Linton, Nicole	Concord
04/02/08	Johnson, Kyle David	Johnson, David	Verville, Tara	Dover
04/14/08	Corriveau, Casen Andrew	Corriveau, James	Corriveau, Allison	Rochester
04/25/08	Sturgis, Lacey Marie	Sturgis, John	Vettese, Darlene	Exeter
04/27/08	Palmer, Logan William	Palmer, Elmer	Nash, Holly	Concord
04/29/08	Nereson, Alexander Michael	Nereson, Michael	Nereson, Candice	Concord
05/20/08	Cunningham, Brianna May		Cunningham, Brittany	Concord
05/25/08	Reynolds, Jonathan Christopher		Reynolds, Patricia	Concord
05/30/08	Allard-Lasher, Shaelynn Meaghan	Lasher, William	Allard, Sara	Dover
06/02/08	Taylor, Timothy Rae	Taylor, Dean	Spaulding, Amanda	Exeter
06/03/08	Barrett, Madison Livingston	Barrett, Steven	Livingston, Therese	Exeter
06/03/08	Abbott, Tad Allen	Abbott, Tad	Anthony, Jessica	Concord
08/04/08	Halka, Thomas John	Halka, John	Halka, Kari	Concord
08/07/08	Wolf, Jake Harold	Wolf, Richard	Wolf, Tracy	Concord
08/22/08	George, Brady Allen	George, Wayne	George, Christine	Exeter
08/25/08	Emery, Caroline Anne	Emery, Kraig	Emery, Melissa	Concord
09/16/08	Cirillo, Daniel Raye	Cirillo, Michael	Cirillo, Deborah	Concord
09/17/08	Gardner, Serena Marie	Gardner, Brian	Gardner, Jennifer	Dover
09/21/08	Sturm, William Jacob	Sturm, Jonathan	Sturm, Leah	Concord
09/26/08	Brown, Minerva Liberty	Brown, Joseph	Brown, Denise	Northwood
10/05/08	Ells, Skye Rose		Ells, Terianne	Concord
10/17/08	Andrews, Charles Stuart	Andrews, Courtney	Andrews, Alicia	Concord
10/25/08	Klappholz, Oliver Laflamme	Klappholz, Andrew	Swiech-LaFlamme, Marie	Concord
10/27/08	Johnson, Madison Joan	Johnson, Jeffrey	Johnson, Melissa	Dover
10/27/08	Johnson, Sarah Elizabeth	Johnson, Jeffrey	Johnson, Melissa	Dover
10/28/08	Yeo, Brayden Richard	Yeo, Brandon	Yeo, Tara	Concord
10/30/08	Brown, Makenna June	Brown, Scott	Brown, Jenny	Concord
11/26/08	Frye, Samuel Aran	Frye, Matthew	Frye, Jennifer	Concord
12/12/08	Ernst, Isabelle Lynn	Ernst, Jason	Preve, Sarena	Concord
12/12/08	Ludwikowski, Nicholas Conner	Ludwikowski, Jamie	Ludwikowski, Lisa	Concord
12/15/08	Briggs, Isaiah Xavier	Briggs, Tyrone	Waniski, Amanda	Concord

MARRIAGES FOR 2008			
DATE	GROOM	BRIDE	LOCATION
01/16/08	Boucher, Mark M	Seymour, Penny L	Northwood
02/16/08	LePage, Robert E	Wilcott, Priscilla L	Hillsborough
03/21/08	Glidden, Michael J	Witham, Faith S	Northwood
03/28/08	Sturm, Jonathan	Jacobs, Leah N	Northwood
05/24/08	Mathe, Thomas A	Lalish, Anne C	Northwood
06/21/08	Cleary, Kevin T	Morrill, Katie B	Durham
07/04/08	Olson, Ronald D	Sweeney, Nancy A	Northwood
07/06/08	Champagne, Matthew E	Klotz, Heidi M	Pelham
07/15/08	Rock, Michael L	Leveille, Dawn A	Portsmouth
07/17/08	Clement, Steve E	Clement, Kimberly A	Portsmouth
07/26/08	Decker, James D	Essick, Geralyn K	Northwood
07/26/08	Brown, Christopher E	Marshall, Alicia M	Concord
08/08/08	Stilson, John J	Lumb, Carol A	Northwood
08/08/08	Elliot, David W	Slack, Rachel	Meredith
08/10/08	Owen, Christopher S	Brown, Donna L	Northwood
08/16/08	Foss, Gunnar F	Carlson, Heidi L	Northwood
08/16/08	Ellioitt, Michael W	Cannon, Amy L	Nottingham
09/07/08	Bilodeau, Thomas P	Hoffman, Nancy A	Northwood
09/13/08	Kaylor, Ian H	O'Brien, Mollie E	Lincoln
09/13/08	Seymour, Kenneth S	Dodge, Megan H	Somersworth
09/14/08	Piper, Joshua D.	Brehm, Allison C	Durham
09/20/08	Jabre, George B	Archambeault, Deborah	Durham
10/11/08	Bujno, David J	Byrne, Eileen R	Northwood
10/14/08	Canney, Alfred B	Atkinson, Tracy E	Northwood
10/18/08	Davis, Hugh H	Fantom, Nancy J	Lee
10/19/08	Higgins, Scott A	Witham, Cheryl A	Candia
11/15/08	Pease, Steven J	Palmer, Krystal J	Chichester
11/29/08	Shoemaker, Donald N	Wilbur, Janet L.	Northwood
12/06/08	McGann, Ryan J	Caron, Heidi A	Strafford

CIVIL UNIONS FOR 2008			
DATE	FIRST PARTY	SECOND PARTY	LOCATION
01/04/08	Knedler, Marion L	McDonald, Cheryl A	Northwood

DEATHS FOR 2008				
DATE	DECEDENT	FATHER	MOTHER	PLACE
01/20/08	Wilson, Pauline	Dion, Charles	Linnell, Jennie	Northwood
02/10/08	Tuttle, Cheryl	Tuttle, John	Lloyd, Barbara	Dover
03/02/08	Regnier, Paul	Regnier, Odilon	Paris, Alice	Concord
03/21/08	St. Pierre, Denis	St. Pierre, Adrien	Saucier, Irene	Concord
03/28/08	Boucher, Herve	Boucher, Alfred	Pepin, Marie	Dover
05/02/08	Stevens, Vera	Flewelling, Ford	Farrar, Arielle	Concord
05/10/08	Boynton Sr., Robert	Boynton, Joseph	Smith, Dorothy	Manchester
05/13/08	Graves, Loretta	Hayward, William	Wojciechowska, Henrietta	Northwood
05/15/08	Bastien, Edward	Bastien, J	Gingrass, Charlotte	Northwood
05/17/08	Heroux, Nelson	Heroux, Ernest	Brouillard, Jeannette	Concord
06/07/08	Pease, Richard	Pease, George	Corliss, Dorothy	Northwood
06/10/08	Dean, Ellen	Reed, Lewellen	Emerson, Elizabeth	Concord
07/07/08	Kachanian, Robert	Kachanian, Sarkis	Anokian, Catherine	Northwood
07/09/08	Shaw, Thelma	Milligan, Roy	Moreshead, Dorothy	Epsom
07/30/08	Kelley, Wayne	Kelley, Ernest	Norton, Dolores	Lebanon
08/18/08	Wilson, Evelyn	Chase, Arthur	Demeritt, Mabel	Concord
08/22/08	Schleich, Warren	Schleich Jr., Edward	Person, Arzilla	Northwood
09/17/08	Hill-Bagley, Rose	Eastman, Archie	Tuttle, Pauline	Northwood
10/05/08	Fostier, Patricia	Prescott, David	Black, Shirley	Concord
11/18/08	Masten Jr., Henry	Masten Sr., Henry	Kodym, Irene	Northwood
12/12/08	Zentner, John	Zentner, Robert	Case, Barbara	Northwood

CONTACT INFORMATION FOR REPRESENTATIVES & SENATORS

U.S. Senators

Honorable Judd Gregg

125 North Main
Concord, NH 03301
225-7115

Senate Office:

393 Russell Senate Office Building
Washington, DC 20510
(202)224-3324
web form: www.gregg.senate.gov/webform.html

Honorable Jeanne Shaheen

Dirksen G55 United States Senate
Washington, DC 20510
(202) 224-2841
FAX (202) 228-4131

1st District Congresswoman Carol Shea-Porter

District Office

104 Washington Street
Dover, NH 03820
743-4813

1330 Longworth House Office Building
Washington, DC 20515
(202)225-5456
FAX (202)225-5822
<http://forms.house.gov/shea-porter/webform>

2nd District Congressman Paul Hodes

District Office

18 North Main Street, Suite 400
Concord, NH 03301
223-9814

1317 Longworth House Office Building
Washington, DC 20515
(202) 225-5206
<http://hodes.house.gov/contact.aspx>

State Senator

John S. Barnes

PO Box 362
Raymond, NH 03077
895-9352

Representatives

James Sullivan
12 Wild Turkey Lane
Deerfield, NH 03037-3062
463-9793

Representatives

Frank Case

44 Beach Head Rd.
Nottingham, NH 03290
895-2718

John Reagan

53 Mt. Delight Rd.
Deerfield, NH 03037-1304
463-3009

Representatives

Susi Nord

32 Murray Hill Road
Candia, NH 03034
483-0222

Maureen Mann

52 Stage Road
Deerfield, NH 03037-1607
463-9990

CONTACT INFORMATION FOR STATE & COUNTY

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

2009 DATES TO REMEMBER

January 1	Town fiscal year opens
January 21	First day for candidates to declare for Town Election
January 30	Last day for candidates to declare for Town Election
March 1	Applications for abatement must be received by municipality by March 1 following the second notice of tax
March 7	Annual School District Meeting
March 10	Annual Town and School Elections
March 14	Annual Town Meeting
April 1	All property in Northwood, assessed to owner this date
April 15	Last day for taxpayers to apply for Current Land Use Assessment RSA 79-A:5, II
April 15	Last day to file for Veteran's Credit for previous year
April 15	Last day for qualified person over 65 to apply for an Elderly Exemption for previous year
June 30	School District fiscal year closes
July 1	School District fiscal year opens
July 1	Estimated date for first half of semi-annual tax billing commences to draw interest at 12%
September 1	Abatement Appeals must be submitted to the Department of Revenue Administration
December 1	Estimated date for unpaid real estate of second tax billing commences to draw interest at 12%
December 31	Town fiscal year closes

2009 TOWN HOLIDAYS

New Years Day	January 1, 2009	Thursday
Day after New Years	January 2, 2009	Friday
Martin Luther King Day	January 19, 2009	Monday
Presidents Day	February 16, 2009	Monday
Memorial Day	May 25, 2009	Monday
Independence Day	July 3, 2009	Friday
Labor Day	September 7, 2009	Monday
Columbus Day	October 12, 2009	Monday
Veterans Day	November 11, 2009	Wednesday
Thanksgiving Day	November 26, 2009	Thursday
Day after Thanksgiving	November 27, 2009	Friday
Christmas	December 25, 2009	Friday

2009 TRANSFER STATION HOLIDAYS

New Years Day	January 1, 2009	Thursday
Martin Luther King Day	January 19, 2009	Monday
Presidents Day	February 16, 2009	Monday
Town Meeting Day	March 2009	Saturday
Easter	April 12, 2009	Sunday
Memorial Day	May 25, 2009	Monday
Independence Day	July 3, 2009	Friday
Labor Day	September 7, 2009	Monday
Columbus Day	October 12, 2009	Monday
Veterans Day	November 11, 2009	Wednesday
Thanksgiving Day	November 26, 2009	Thursday

Holiday Policy for Town of Northwood Employees:

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

The Board of Selectmen has approved the closing of the offices for Saturday hours due to the following holidays falling either on Friday or Monday for the year 2009. These Saturday closings are not a paid holiday.

- Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day After Thanksgiving
- The Town Offices and the Transfer Station will be closed for School and Town Meeting

Approved by the Northwood Board of Selectmen on October 14, 2008

Kenneth M. Curley

Scott R. Bryer

Alden R. Dill

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.

VOLUNTEER APPLICATION

Name _____ Phone _____
Address _____ Date _____
E-mail _____

I am willing to volunteer to serve on our town's board(s) and /or committee(s). My preference is indicated by 1,2,3, etc. (Please circle as a "member" or "alternate" as your choice.)

_____ Budget Committee	_____ Planning Board (member or alternate)
_____ Cemetery Trustee	
_____ Conservation Committee (member or alternate)	_____ Zoning Board of Adjustment (member or alternate)
_____ Cable Advisory Committee	
_____ Highway Advisory Committee	_____ Recreation Commission
_____ Technology Committee	_____ Town Facility Committee
Other _____	

Please write a brief statement of your qualifications to serve on the board(s)/committee(s) selected above.

SEND TO:

Board of Selectmen
818 First NH Turnpike
Northwood, NH 03261

Phone: 942-5586
FAX: 942-9107

NORTHWOOD TOWN DEPARTMENTS

WEBSITE/TELEPHONE / BUSINESS HOURS

Town Website

www.town.northwood.nh.us
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Building Inspector / Code Enforcement – 942-5586 - ext 203

Monday	8:00 a.m. to 11:00 a.m.
Thursday	1:00 p.m. to 4:00 p.m.

Chesley Memorial Library 942-5472

Monday	9:00 a.m. to 8:00 p.m.
Tuesday	9:00 a.m. to 1:00 p.m.
Wednesday	9:00 a.m. to 8:00 p.m.
Thursday	9:00 a.m. to 8:00 p.m.
Saturday	9:00 a.m. to 1:00 p.m.

Conservation Comm. / Planning Board / Board of Adjustment /Police Commission /Budget Comm. 942-5586 ext 205

Monday	9:00 a.m. to 4:00 p.m.
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Town Planner 942-5586 Ext. 205

Wednesday 8:30 am to 1:30 pm; call for appointment for other days of the week

Human Services Director – 942-5586 ext. 208 (cell 608-6332)

Variable Hours – Call for Appointment

Selectmen’s Business Office 942-5586

Monday through Friday	8:00 a.m. to 4:00 p.m.
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Town Clerk / Tax Collectors Office – 942-5586 ext. 201

Monday	8:00 a.m. to 10:00 a.m. & 4:00 p.m. to 7:00 p.m.
Tuesday-Friday	8:00 a.m. to 4:00 p.m.
Last Saturday of Month	9:00 a.m. to Noon

Transfer Station / Recycling Facility – 942-9105

Monday	1:00 p.m. to 7:00 p.m.
Wednesday (September 1 - March31) Winter Hours	8:00 a.m. to 3 p.m.
Wednesday (April 1 – August 31) Summer Hours	1:00 p.m. to 8:00 p.m.
Saturday	8:00 a.m. to 2:00 p.m.
Sunday	10:00 to 4:00 p.m.

Fire/Rescue/Emergency Management	911
Fire Station	942-9103 / 9104
Health Officer	608-8893
Highway Department	942-9108
Police Department (Business)	942-9101
Police Department (Dispatch)	942-8284