

**Town of Northwood**  
**Budget Committee Minutes**  
**January 12, 2023**  
**DRAFT**

1 Chairman Keith McGuigan called the meeting to order at 7:00 p.m.

2 **PRESENT:** Chair Keith McGuigan, Selectboard Representative Pam Sanderson, School  
3 Board Representative Brian Winslow, Gulf Village District Representative Eric  
4 Buckland, Water District Representative Robert Young, Cove Village Representative  
5 Mike Jobin, Members Ginger Dole, Ted Wilkinson, Betty Smith, Matt Frye, Brad Hall,  
6 Paul Tudor, Tim Jandebour, and Betsy Colburn (participated electronically due to  
7 medical reasons).

8 Member Michael Moore arrived at 6:41 p.m.

9 **ABSENT:** Vice-Chair Tom Chase (excused), Michael Moore (excused), and Daniel  
10 McNally

11 **TOWN STAFF:** Land Use Administrative Assistant Lisa Fellows-Weaver

12 **SCHOOL/SAU PERSONNEL PRESENT:**

13 None

14 **PUBLIC PRESENT:**

15 James Vaillancourt, and Michael Smith

16 **PUBLIC HEARING**

17 Chairman Keith McGuigan opened the public hearing at 7:00 p.m.

18 Mr. McGuigan read Article 2 as follows:

19 **2023 PROPOSED SCHOOL BUDGET**

20 **ARTICLE #2**

21 Shall the Northwood School District raise and appropriate as an operating budget, not  
22 including appropriations by special warrant articles and other appropriations voted  
23 separately, the amounts set forth on the budget posted with the warrant or as  
24 amended by vote of the first session, for the purposes set forth therein, totaling  
25 Thirteen Million, Six Hundred Ninety-Two Thousand, Six Hundred Eighteen Dollars  
26 (\$13,692,618)? Should this article be defeated, the default budget shall total Thirteen  
27 Million, Six Hundred Thirty-Three Thousand, Seven Hundred Four Dollars  
28 (\$13,633,704) which is the same as last year, with certain adjustments required by  
29 previous action of the Northwood School District or by law; or the governing body may  
30 hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the  
31 issue of a revised operating budget only.

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

34 *The School Board recommends this appropriation by a 5 -0 vote.*

35 *the Budget Committee recommends this appropriation by a 13-2 vote.*

36 *The tax impact if this article passes is \$11.58.*

37 *The tax impact if this article does not pass is \$ 11.52.*

38 Mr. Vaillancourt, 34 Cove Way, stated that Northwood is the last remaining school in  
39 this SAU. He stated that in prior year's budgets, there was a section specifically for the  
40 SAU showing Northwood's portion of the costs for the SAU. When looking at the

**Town of Northwood**  
**Budget Committee Minutes**  
**January 12, 2023**  
**DRAFT**

41 budget presented in December, it appears that the costs for the SAU are noted  
42 throughout the budget. He stated that it appears they still have the building on Rte.  
43 43, and it appears that there is staff in the elementary building as well. He asked if the  
44 amounts were pieced together by the Committee to get a total of the operating costs for  
45 the SAU.

46 Chair McGuigan replied that the Committee did not compile totals for the SAU. He  
47 suggested that he contact the School Board as they may have that information.

48 Ms. Dole stated that during the budget review, specific lines were pointed out that  
49 were relative to the SAU and were relocated throughout the budget. She added that  
50 some staff are working within the school building.

51 Chair McGuigan noted that there is new section called Office of Superintendent  
52 Services, which includes costs associated with the SAU.

53 Mr. Winslow stated that there is not a specific document with specific SAU costs; it is  
54 possible to segregate the costs and the information can be provided.

55 Mr. Vaillancourt asked if there are current staff doing what they were doing at the SAU  
56 office as well as additional duties and are they utilizing staff in a different capacity.

57 Mr. Winslow explained that most of the staff are doing the same type of position;  
58 however, there have also been some positions cut over the past few years.

59 Mr. McGuigan read Article 3 as follows:

60 **ARTICLE #3**

61 Shall the Northwood School District approve the cost items included in the collective  
62 bargaining agreement reached between the Northwood Teachers Association and the  
63 Northwood School Board which calls for the following increases in salaries and  
64 benefits, at the current staffing levels, over those paid in the prior fiscal year;

65	<b>Year</b>	<b>Estimated Increase</b>
66	2023-2024	\$189,899
67	2024-2025	\$ 199,866
68	2025-2026	\$ 175,865

69 and to further raise and appropriate the sum of \$189,899 for the 2023-2024 fiscal  
70 year, such sum representing the additional costs attributed to the increase in salaries  
71 and benefits over those of the appropriation at current staffing levels paid in the prior  
72 fiscal year?

73 *The School Board recommends this appropriation by a 5-0 vote.*

74 *The Budget Committee recommends this appropriation by a 15-0 vote.*

75 *The tax impact if this article passes is \$0.20 per \$1,000.*

76 No discussion was held.

77 Mr. McGuigan read Article 6 as follows:

78

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**Town of Northwood**  
**Budget Committee Minutes**  
**January 12, 2023**  
**DRAFT**

80 **ARTICLE #6**

81 Shall the Northwood School District vote to raise and appropriate “up to” Fifty  
82 Thousand Dollars (\$50,000) to be placed in the Building Capital Improvement Capital  
83 Reserve Fund established in 1986 for the purpose of financing any and all capital  
84 improvements to school buildings as well as all or part of the cost of new construction  
85 for the Northwood School District, with such amount to be funded from year-end  
86 undesignated fund balance (surplus) available on July 1, 2023. Current balance at  
87 09/30/2022 is \$136,799.

88 *The School Board recommends this appropriation by a 5-0 vote.*  
89 *The Budget Committee recommends this appropriation by a 13-2 vote.*  
90 *There is no additional tax impact if this article passes.*

91 Mr. Vaillancourt asked about the unassigned fund balance for the school.

92 Mr. Winslow replied that he does not have the actual amount; however, he believed it  
93 to be 2% of the total operating budget.

94 Ms. Dole stated that the amount is coming out of what is left over from the operating  
95 budget at the end of the year, which is July.

96 Ms. Colburn noted that the December 31, 2022, balances have been provided to the  
97 School Board and she asked if that balance information could be updated at this time.  
98 She stated that the current balances should be noted.

99 Mr. Winslow replied that it is his understanding that the School Board would need to  
100 revote on the new balances if the warrant articles were updated; these articles were  
101 voted on at the School Board’s September 30, 2022, meeting.

102 Ms. Dole suggested the School Board be prepared to have the updated figure at the  
103 deliberative session.

104 Mr. Winslow stated that as of December 31, 2022, the updated figure for Article 6 is  
105 \$162,474. He noted that the Warrant Articles, as read, show figures through  
106 September 30, 2022, and these were the amounts voted on by the School Board.

107 Ms. Colburn stated that the figure should be \$161,799 and the article should be  
108 updated.

109 Chair McGuigan stated that this item should be addressed by the School Board, not  
110 the Budget Committee.

111 Mr. McGuigan read Article 7 as follows:

112 **ARTICLE #7**

113 To see if the Northwood School District will vote to establish a Capital Reserve Fund  
114 under the provisions of RSA 35:1 to be known as the Curriculum Materials Capital  
115 Reserve Fund for the purpose of funding new and replacement curriculum materials  
116 and further raise and appropriate the sum of “up to” Twenty Thousand Dollars (\$20,000)  
117 to be placed in the fund, with such amount to be funded from year-end undesignated  
118 fund balance (surplus) available on July 1, 2023 and further appoint the School Board  
119 as agents to expend this fund.

**Town of Northwood**  
**Budget Committee Minutes**  
**January 12, 2023**  
**DRAFT**

120                   *The School Board recommends this appropriation by a 5-0 vote.*  
121                   *The Budget Committee recommends this appropriation by a 14-1 vote.*  
122                   *There is no additional tax impact if this article passes.*

123 Mr. Vaillancourt asked if the line items are being removed from the budget or is it the  
124 intent that the article supplements what is already in the budget.

125 Mr. Winslow replied that it is a prediction that this will lower amounts in the budget.  
126 He is not sure if it will flat out remove any curriculum materials from the budget. The  
127 overall purpose is to do long term contracts with technology subscriptions and  
128 therefore, allow them to get better rates having multi-year contracts. He explained that  
129 there are spikes in curricular resources due to doing more with technology and the  
130 costs vary. This fund will allow them to purchase these agreements and flatten out the  
131 costs in the budget over the long term. He noted that some lines have been overspent  
132 due to supply and demand issues; however, they have not overspent the bottom line.

133 Mr. McGuigan read Article 9 as follows:

134 **ARTICLE #9**

135 Shall the Northwood School District vote to raise and appropriate “up to” Ten  
136 Thousand Dollars (\$10,000) to be placed in the Special Education Capital Reserve  
137 Fund established in July 1999 for the purpose of meeting the expenses of educating  
138 educationally disabled children for the Northwood School District in accordance with  
139 the provisions of RSA 35:1-b, with such amount to be funded from year-end  
140 undesignated fund balance (surplus) available on July 1, 2023 Current balance at  
141 09/30/2022 is \$125,896.

142                   *The School Board recommends this appropriation by a 5-0 vote.*  
143                   *The Budget Committee recommends this appropriation by a 15-0 vote.*  
144                   *There is no additional tax impact if this article passes.*

145 Mr. Winslow provided an updated figure, of \$136,506, as of December 31, 2022.  
146 No discussion was held.

147 **NORTHWOOD COVE VILLAGE DISTRICT**

148 Mr. McGuigan read Article 2 as follows:

149 **ARTICLE #2 ~ COVE VILLAGE DISTRICT OPERATING BUDGET**

150 To see if the Northwood Cove Village District will vote to raise and appropriate  
151 the Northwood Budget Committee's recommended budget amount of eleven  
152 thousand and 50 dollars (\$11,050) for general operations. This article does not  
153 include special or individual articles addressed. (Majority vote required).  
154 Northwood Budget Committee recommended 15-0. Commissioners  
155 recommended 3-0. Tax impact \$0.56 per thousand dollars of valuation.

156 No discussion was held.

157 Mr. McGuigan read Article 3 as follows:

158 **ARTICLE 3: ROAD MAINTENANCE EXPENDABLE TRUST FUND**

159 To see if the Northwood Cove Village District will vote to raise and appropriate

**Town of Northwood  
Budget Committee Minutes  
January 12, 2023  
DRAFT**

160 the sum of six thousand dollars (\$6,000) to be added to the Road Maintenance  
161 Expendable Trust Fund previously established. (Majority vote required).  
162 Budget Committee recommended 15-0. Commissioners recommended 3-0.  
163 Estimated tax impact \$0.30 per thousand of assessed valuation.

164 No discussion was held.

165 **GULF VILLAGE DISTRICT**

166 Mr. McGuigan read Article 2 as follows:

167 **ARTICLE #2 ~ GULF VILLAGE DISTRICT OPERATING BUDGET**

168 To see if the Gulf Village District will vote to raise and appropriate the Northwood  
169 Budget Committee's recommended budget amount of twenty-two thousand five  
170 hundred dollars (\$22,500) for general operations. This article does not include special  
171 or individual articles addressed. (Majority vote required). Commissioners recommend  
172 3-0. Budget Committee recommended 15-0. Estimated tax impact \$0.69 per  
173 thousand dollars of valuation.

174 No discussion was held.

175 Mr. McGuigan read Article 3 as follows:

176 **ARTICLE 3: ADD FUNDS TO THE GULF VILLAGE EXPENDABLE TRUST**  
177 **FUND**

178 To see if the Gulf Village District will vote to raise and appropriate the sum of two  
179 thousand five hundred dollars (\$2,500) to be added to the Gulf Village Road  
180 Maintenance Expendable Trust Fund previously established. (Majority Vote required).  
181 Commissioners recommend 3-0. Budget Committee recommended 15-0. Estimated  
182 tax impact \$0.07 per thousand of assessed valuation.

183 No additional discussion was held.

184 **VILLAGE OF NORTHWOOD RIDGE WATER DISTRICT**

185 Mr. McGuigan read Article 2 as follows:

186 **ARTICLE #2 ~ NORTHWOOD RIDGE WATER DISTRICT OPERATING BUDGET**

187 To see if the District will vote to raise and appropriate the sum of \$31,051 for general  
188 District expenses. Recommended by the commissioners (3/0). Recommended by  
189 budget committee (15/0).

190 No discussion was held.

191 Mr. McGuigan read Article 3 as follows:

192 **ARTICLE 3: APPROPRIATE TO ETF FOR MAJOR REPAIRS**

193 To see if the District will raise and appropriate the sum of \$1,000 to be added to the  
194 previously established Water District Expendable Trust for Major Repairs with said  
195 amount to come from water rents Recommended by the commissioners (3/0).  
196 Recommended by budget committee (15/0).

197 No discussion was held.

**Town of Northwood  
Budget Committee Minutes  
January 12, 2023  
DRAFT**

198 Mr. McGuigan read Article 4 as follows:

199 **ARTICLE 4: APPROPRIATE TO ETF FOR MAJOR REPAIRS FROM**  
200 **UNASSIGNED BALANCE**

201 To see if the village district will vote to raise and appropriate the sum of \$4,861 to be  
202 added to the Water District Expendable Trust Fund for Major Repairs previously  
203 established. This sum to come from unassigned fund balance. No amount to be raised  
204 from taxation. (Majority vote required) Recommended by the commissioners (3/0).  
205 Recommended by budget committee (15/0).

206 No discussion was held.

207 Mr. McGuigan read Article 5 as follows:

208 **ARTICLE 5: APPROPRIATE TO CRF FOR SYSTEM ENHANCEMENTS**  
209 **FROM UNASSIGNED BALANCE**

210 To see if the village district will vote to raise and appropriate the sum of \$10,000 to be  
211 added to the Water District Capital Reserve Fund for System Enhancements  
212 previously established. This sum to come from unassigned fund balance. No amount  
213 to be raised from taxation. (Majority vote required) Recommended by the  
214 commissioners (3/0). Recommended by budget committee (15/0).

215 No discussion was held.

216 With no further comments or questions from the public, Chair McGuigan closed the  
217 public hearing at 7:27 p.m. and re-opened the work session.

218 **WORK SESSION:**

219 Chair McGuigan stated that the Committee will finalize the recommendations of the  
220 School and District's operating budgets.

221 **ARTICLE #2: SCHOOL OPERATING BUDGET**

222 **Ms. B. Smith made a motion, seconded by Mr. Winslow, to recommend Article 2,**  
223 **in the amount of \$13,692,618.14 as the operating budget the School.**

224 **VOTE: YES: BC, GD, MF, BH, BS, TW, KM, PS, BW, BY, EB, MJ. NO: TJ, PT.**  
225 **Motion passed, by roll call vote; 12/2.**

226 **ARTICLE #2 ~ COVE VILLAGE DISTRICT OPERATING BUDGET**

227 **On a motion made by Ms. Dole, seconded by Mr. Jobin, the Committee voted**  
228 **unanimously, by roll call vote, to recommend Article 2, in the amount of**  
229 **\$11,050 as the operating budget for the Cove Village District; 14/0.**

230 **ARTICLE #2 ~ GULF VILLAGE DISTRICT OPERATING BUDGET**

231 **On a motion made by Ms. B. Smith, seconded by Mr. Buckland, the Committee**  
232 **voted unanimously, by roll call vote, to recommend Article 2, in the amount of**  
233 **\$22,500 as the operating budget for the Gulf Village District; 14/0.**

234 **ARTICLE #2 ~ NORTHWOOD RIDGE WATER DISTRICT OPERATING BUDGET**

**Town of Northwood  
Budget Committee Minutes  
January 12, 2023  
DRAFT**

235 **On a motion made by Ms. Dole, seconded by Mr. Frye, the Committee voted**  
236 **unanimously, by roll call vote, to recommend Article 2, in the amount of**  
237 **\$31,051 as the operating budget for the Northwood Ridge Water District; 14/0.**

238 **OTHER:**

239 Chair McGuigan reminded members of the filing period and deliberative sessions.

240 A discussion was held regarding allowing a member of the Committee to address  
241 comments at the deliberative sessions due to the fact the Chair McGuigan is the  
242 moderator. General consensus was Ms. Dole would speak at the deliberative sessions  
243 for the Committee, and she would reference the Committee's meeting minutes if there  
244 were questions.

245 *MS Forms*

246 District MS Forms were signed. School and Town forms will be provided to Staff and  
247 made available for signatures at the Town Hall.

248 *Next Meetings:*

- 249 • Organizational Meeting ~ March 29, 2023, at 7:00 p.m.
- 250 • Quarterly Meeting ~ May 10, 2023, at 7:00 p.m.

251 **ADJOURN:**

252 **On a motion made by Mr. Wilkinson, at 7:44 p.m., and seconded by Mr. Frye,**  
253 **the Committee voted unanimously, by roll call vote, to adjourn.**

254 Respectfully submitted,

255 

256 Land Use Administrative Assistant