

Town of Northwood
Budget Committee Minutes
May 10, 2023
DRAFT

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

2 **PRESENT:** Chair Keith McGuigan, Vice-Chair Tom Chase, Selectboard Representative
3 Pam Sanderson, School Board Representative Todd Abernathy, Gulf Village District
4 Representative Eric Buckland, Water District Representative Robert Young, Cove
5 Village Representative Mike Jobin, Members Ginger Dole, Michael Moore, Betty Smith,
6 Matt Frye, Daniel McNally, Tim Jandebour, Paul Tudor, Norman Royce, Ted Wilkinson,
7 and Betsy Colburn (participated electronically due to medical reasons).

8 **TOWN STAFF:** Finance Administrator Cheryl Eastman, and Land Use Administrative
9 Assistant Lisa Fellows-Weaver

10 **SCHOOL/SAU PERSONNEL PRESENT:** none

11 Mr. McGuigan welcomed School Board Representative Todd Abernathy and new
12 member Norman Royce to the Committee.

13 **ELECTION of OFFICERS**

14 At this time, Chair McGuigan turned the meeting over to Vice-Chairman Chase to
15 conduct the nominations and election process for the position of Chairman.

16 **Mr. Wilkinson nominated Ginger Dole, seconded by Mr. Jandebour, for Chair of**
17 **the Budget Committee.**

18 **Mr. Frye nominated Keith McGuigan, seconded by Mr. McNally, for Chair of the**
19 **Budget Committee.**

20 **Vice-Chairman Chase asked for a roll call vote:**

21 **In favor of Ms. Dole:** BC, TC, TJ, DM, MM, NR, BS, PT, TW, TA, BY, EB, and MJ.

22 **In favor of Mr. McGuigan:** PS, and MF.

23 **By a roll call vote, Ms. Dole was elected as the Chair; 13/2/2. Ms. Dole and Mr.**
24 **McGuigan abstained.**

25 At this time, Vice-Chair Chase turned the meeting over to Chair Dole to conduct the
26 nominations and election process for the position of Vice-Chairman.

27 **Ms. Smith made a motion, seconded by Mr. Moore, to nominate Tom Chase for**
28 **Vice-Chair of the Budget Committee.**

29 There were no other nominations.

30 **Motion carried by a roll call vote; 16/0/1. Mr. Chase abstained.**

31 **MINUTES:**

32 **January 11, 2023**

33 **On a motion made by Ms. Smith, and seconded by Ms. Sanderson, the**
34 **Committee voted by a roll call vote, to approve the minutes of January 11, 2023,**
35 **with amendments that do not alter the content of the meeting. The motion**
36 **passed; 14/0/3. Mr. Moore, Mr. Royce, and Mr. Abernathy abstained.**

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38 **January 12, 2023**

39 **On a motion made by Ms. Smith, and seconded by Mr. Wilkinson, the Committee**
40 **voted, by a roll call vote, to approve the minutes of January 12, 2023, as**
41 **written. The motion passed; 13/0/4. Mr. Chase, Mr. Moore, Mr. Royce, and Mr.**
42 *Abernathy abstained.*

43 **TOWN: First Quarter**

44 Quarterly Financial Statement

45 Ms. Sanderson stated that some expenses are coming in high, as expected, specifically
46 for utilities and oil. She stated that there have been a few incidents that have occurred
47 requiring repairs to be addressed with buildings as well as roadways. She noted that
48 repairs were needed on Bow Street due to a wash-out and the transformer on Rte.
49 202. This was a major issue for the Town and the Northwood Fire Department, and it
50 has occurred again; whether due to the beavers, the dam, and/or weather events, it
51 has been very costly for the Town. The Selectboard (BOS) has been working
52 aggressively with the highway department to make sure that the high-capacity pump
53 is available; to move or raze it appears to be a problem. She noted that this is also
54 private property.

55 Ms. Sanderson stated that there has been an increase with salt due to the ice storm.
56 Additional expenditures were also noted in the workers' compensation rates. She
57 mentioned an increase in dispatch/mutual aid contracted services due to the mutual
58 aid response or for contractors for the highway department for snow and ice storms.

59 Mr. Jandebaur asked if the Town would be able to be reimbursed for the flooding at
60 the transformer station from the electric company and/or the State of NH. Ms.
61 Sanderson replied that the Fire Department was at the site all night long and the
62 Town pays for the manpower and mutual aide expenses. She stated that she believes
63 that the Town should be reimbursed; it is being aggressively pursued.

64 Mr. Tudor stated that there are no charges noted for the Elections,4103-4005. Ms.
65 Eastman explained that it is a timing issue with the payroll. Ms. Sanderson stated
66 that the funds have been issued. Ms. Dole added that the amount will be shown in the
67 next reporting.

68 Mr. Tudor asked about line 41401-4409/Records Restoration. Ms. Eastman explained
69 that this is for record preservation and the job has not been completed; the purchase
70 order was encumbered.

71 Mr. Tudor noted that there is a program available from the State of NH related to the
72 proper use of salt and the amount of salt sued. He will forward the information to the
73 Town Administrator.

74 Mr. Tudor asked if vacation and sick time are separate or rolled into the wages. Ms.
75 Easement replied that the hours are inclusive of the wages.

76 Mr. Jandebaur asked for an update relative to the status of the audit. Ms. Easement
77 stated that the audit is underway, and she anticipated the audit would be completed
78 by the end of June. Ms. Sandersons stated that the audit would be available for the
79 next meeting.

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80 Mr. Tudor asked about the closing of the lagoon. Ms. Sanderson stated that the lagoon
81 is under review and corrections are being made. The lagoon is not resolved, she
82 expects closure, as well as an increase with hauling.

83 Ms. Dole referred to Page 5, \$15,000, 41941-4380. Ms. Easement replied the \$15,000
84 was the amount of the warrant article to raze the center school.

85 Mr. McGuigan asked about the \$162 expenditure noted in line 41302-4002/MOD
86 Wages. Ms. Eastman replied that the deputy moderator had submitted a stipend
87 request.

88 Encumbrances ~ 2022

89 Ms. Sanderson referenced the list showing encumbrances. She noted that these are
90 items with funds encumbered on purchase orders and will be paid.

91 Mr. Chase asked about the encumbrances relative to Arbor Care, in the amount of
92 \$13,750. Ms. Sanderson explained this could be for tree damages due to the ice storm.
93 Ms. Eastman added that this also includes tree work relative to road reconstruction.
94 Additional discussion was held regarding trees that are damaged or need to be
95 removed due to paving. Ms. Sanderson recommended people contact the Highway
96 Foreman should there be a safety concern with any trees.

97 Revenue

98 Ms. Sanderson provided a general overview of the revenue report, through March 31,
99 2023. She referenced the Ambulance funds, as of May 1, and commented that this is a
100 positive situation.

101 Mr. Tudor requested a copy of the ambulance income. He stated that he believes that
102 the Town will be close to spending the entire amount in the fund. Ms. Eastman will
103 provide the requested information for the next meeting. Ms. Sanderson stated that the
104 revenues are up.

105 Mr. Chase asked about the anticipated expenditures that could draw down the fund
106 and he requested the anticipated funds that would be spent out of the fund as well.
107 Ms. Easement will provide this information in the next packet.

108 Ms. Dole stated that it appears the Town is close to the estimated amount for the full
109 year for the cable franchise fees and asked how often we see the revenue. Ms.
110 Easement replied that the revenues come in once a year; this is the FY23 payment.

111 **School: Third Quarter**

112 Todd Abernathy presented the School's Budget.

113 Financial Statement

114 Mr. Abernathy stated that the budget is healthy. He explained that there are currently
115 two RFP's out for the environmental systems in the school; furnace replacements and
116 solar power adjustment. They have locked in the rate for the electricity.

117 Mr. Tudor asked about the size of the solar array. Mr. Abernathy replied that the size
118 would depend on the location, which they have not determined to date. It has been
119 determined that the school's roof would not be adequate for the solar. He added that

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120 they anticipate using property the school owns. The size would also depend on the
121 usage and designs submitted.

122 Mr. Tudor asked what the actual school usage is. Mr. Abernathy stated that he was
123 not sure; however, will find out for the Committee.

124 2022-2023 Enrollment

125 Mr. Jandebeur asked about Pre-K enrollment. He stated that prior to budgeting the
126 Pre-K was not listed and asked if it was the demise of SAU 44. He noted that prior to
127 SAU 44, there were separate budgets presented for the Pre-K, School, and SAU. He
128 asked if the expenses of the Pre-K are included within the budget and where it is, and
129 he asked where the revenue is shown for the Pre-K. Mr. Abernathy stated that he
130 would forward this request to the Superintendent.

131 Mr. Chase stated that he recalled that when the Pre-K was located in the SAU building
132 the enrollment included out-of-town students as well. He asked what is included in
133 the total provided of 33. Mr. Abernathy stated that placement is a priority for
134 Northwood residents, and he will follow up with the Superintendent.

135 Out of District Placement

136 Mr. Young referred to the Out-Of-District Placement sheet and asked if there were
137 transfers or changes in placements. Mr. Abernathy stated that he will follow up with
138 the Superintendent.

139 Mr. Chase stated that he recalled additional funds were added to the special education
140 lines for this past cycle. He stated that the funds for the high school students'
141 placements suggests that the funds should be increased.

142 Revenue for School

143 Ms. Coburn asked when the Committee could expect to receive the June 30, 2022
144 audit. Ms. Dole stated that there was a discussion at the last School Board meeting
145 that due to the separation of the SAU from the Town of Nottingham it was taking
146 longer to get the SAU completed and finalized.

147 Mr. Abernathy stated that the issue is outside of Northwood.

148 Ms. Colburn requested that the audit be mailed out along with the management letter.

149 Surplus List

150 A brief discussion was held regarding the spending consideration list.

151 Ms. Colburn stated that it was a very wise decision to do the items on the list with the
152 funds available.

153 Mr. Abernathy stated that these were items that needed to be done and the funds were
154 available.

155 **Internal Business**

156 *Process*

157 The Committee requested any items from the Town be provided within the next packet
158 for the next meeting. Any items from the School will be mailed to members.

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159 *Next Meeting and Time*

160 A discussion was held regarding the next meeting. The Committee agreed to schedule
161 the next meeting for Wednesday, August 16, 2023 and agreed to change the evening
162 meetings to now begin at 6:30 p.m.

163 **Other**

164 *Budget*

165 Mr. Chase thanked the Selectboard for a budget that the Town would support. Ms.
166 Sanderson stated that it does make a difference.

167 *Safety/Facilities Committee*

168 Mr. Moore stated that he is a member of the Safety/Facilities Committee, and they are
169 working to have as many surveys completed; it is on the website as well. A listening
170 session will be planned for June.

171 **ADJOURN:**

172 **On a motion made by Mr. Wilkinson, at 8:06 p.m., and seconded by Mr. Chase,**
173 **the Committee voted unanimously, by roll call vote, to adjourn.**

174 Respectfully submitted,

175 

176 Land Use Administrative Assistant