

**Town of Northwood
Budget Committee Minutes
December 10, 2022**

Chairman Keith McGuigan called the work session to order 9:00 a.m.

PRESENT: Chair Keith McGuigan, Vice-Chair Tom Chase, Selectboard Representative Pam Sanderson, School Board Representative Brian Winslow, Gulf Village District Representative Eric Buckland, Water District Representative Robert Young, Cove Village Representative Mike Jobin, Members Michael Moore, Brad Hall, Ted Wilkinson, Betty Smith, Ginger Dole, Tim Jandebour, Paul Tudor, and Betsy Colburn (participated electronically due to medical reasons). Daniel McNally arrived at 10:27 a.m.

ABSENT: Member Matt Frye (excused)

TOWN STAFF: Land Use Specialist Linda Smith, and Land Use Administrative Assistant Lisa Fellows-Weaver.

SCHOOL STAFF and SCHOOL BOARD MEMBERS:

Superintendent Nate Byrne, Principal Jocelyn Young, Director of Student Services Jill LaVallee, Business Administrator Christine Blouin, School Board Member Melissa Souls.

On a motion made by Mr. Chase, and seconded by Ms. B. Smith, the Committee voted, by a roll call vote, to allow non-Northwood residents to speak at the meeting. Motion carried by roll call vote; 14/0/1 (Ms. Colburn – inaudible)

2023 PROPOSED SCHOOL BUDGET

School Board Representative Brian Winslow gave an overview of the proposed 2023 School budget. He stated that there is an overall increase proposed of 5.71%. He explained that the School Board worked hard to present a fiscally and educationally reasonable budget. There are numbers that the School Board does not have any control over. He referenced tuition and student population increases noting a larger incoming class, which resulted in an increase of \$383,196 in the tuition line. He continued with a brief overview noting the School Board is proposing a budget lower than the inflation rate and less than the Social Security increase. Mr. Winslow stated that the High School and Elementary proposed budget for the 2023-2024 school year is \$13,692,618.14.

The committee proceeded through the School's proposed budget section by section.

Ms. Colburn left the meeting due to technical difficulties.

Pages 1-5: 1100~Regular Education

Mr. Wilkinson made a motion, seconded by Mr. Sanderson, to recommend the School Board's amount of \$6,497,605.70.

Mr. Winslow stated that the increase is \$360,919. He noted that raises for teachers have not been budgeted; teachers remain on the current steps until the voters approve a new contract.

Mr. Tudor inquired about the proposed warrant article to create a new capital reserve fund for materials. Mr. Winslow explained that the article is proposed to assist with budgeting for subscriptions and renewals.

Mr. Byrne stated that the intent is to avoid spikes noted in the budget, such as on page 3/line 1100.5610.01, showing an increase of \$17,588 for reading supplies. He explained that subscriptions renew and are increasing. To budget with a warrant will

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allow the School to utilize the funds each year for the renewals, which will avoid budget spikes and be better cost effective.

Motion carried by roll call vote; 14/0.

Pages 5-11: 1200~Special Education

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Moore, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$3,187,937.71; 14/0.

Page 11: 1299~Medicaid

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Chase, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$4,228.62; 14/0.

Pages 11-13: 1410~Co-Curricular

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$38,850; 14/0.

Pages 13-14: 1420~Athletics

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Sanderson, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$36,306; 14/0.

Pages 14: 1430~Summer Lit Project

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$3,963; 14/0.

Pages 14: 2112~Truant Officer

Mr. Tudor asked what the duties are for a truant officer. Mr. Byrne explained that this position verifies truancy and is either a contracted service or done by school officials. At this time, the actual figures show that nothing has been spent; however, they do continue to budget for the position.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$296.13; 14/0.

Pages 14-16: 2120~Guidance

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No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$178,598; 14/0.

Pages 16-17: 2130~Nurse

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Jobin, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$109,513; 14/0.

Page 18: 2140~Contracted Services

Mr. McGuigan noted that there has been no activity over the past few years in this section.

Mr. Byrne explained that the full-time psychologist was previously funded through the SAU for the districts. Currently, this is contracted out with an agency and costs are increasing. He mentioned that there are grants available, but funding has decreased. He explained that there is a great need, and the national trend shows increases due to the pandemic. He stated that having a full-time psychologist will be very effective.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$25,000; 14/0.

Pages 18-19: 2150~Speech

Mr. Tudor noted that the increase in salary is 549%. Mr. Byrne explained that the increase is due to reallocating the speech pathologist position. He stated the Department of Education noted this; it is an accounting issue, which has been corrected.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$194,500; 14/0.

Pages 19-20: 2162~Physical & Occupational Therapy

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Hall, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$105,371; 14/0.

Pages 20: 2210~Improvement of Instruction

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$27,695; 14/0.

Pages 21-22: 2212~Curriculum Director

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No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Hall, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$141,908.77; 14/0.

Pages 22: 2213~Instructional Staff Training

Ms. Sanderson asked about the workshops and noted a reduced amount is listed. Mr. Byrne stated that there was a reduction in sessions offered due to Covid, as well as a reduction with attendance. He added that the School Board has tried to reduce the budget where possible. He stated that workshops will increase, and Staff will attend more workshops as things continue to get back on track. He added that there were staffing issues where coverage was an issue as well. He stated that this will be on an upswing for the upcoming year.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$38,000; 14/0.

Pages 22-24: 2220~Media

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$94,906.43; 14/0.

Pages 24-26: 2225~Computer Instruction Svs

Mr. Chase noted that replacing a technology person is difficult. Mr. Winslow commented that it has been difficult to obtain staffing for all positions as well as the funding needed for the employees to want to remain on staff.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$303,238.64; 14/0.

Pages 26: 2310~School Board Svs

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Hall, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$23,622.38; 14/0.

Pages 26: 2312~District Secretary/Clerk Svs

No discussion was held.

Mr. Winslow made a motion, seconded by Ms. Sanderson, to recommend the School Board's amount of \$4,575.13.

VOTE: YES: TC, BH, TJ, MM, BS, PT, TW, KM, PS, BW, BY, EB, MJ. Motion passed; 13/0/1. Ms. Dole abstained.

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Pages 27: 2313~District Treasurer Svs

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$6,686.25; 14/0.

Pages 27-28: 2314~Election Services

Mr. McGuigan asked about the increase in salaries, line 2314.5110. Mr. Byrne stated that the School Board has requested the technology director attend and film. Mr. McGuigan asked how this line is different than election expenses, line 2314.5800. Mr. Byrne replied, it is a salary.

On a motion made by Mr. Winslow, and seconded by Mr. Jobin, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$2,950; 14/0.

Pages 28: 2317~Audit

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Chase, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$15,000; 14/0.

Pages 28: 2318~Legal

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Chase, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$20,000; 14/0.

Pages 28-30: 2321~Office of Superintendent

Mr. Winslow made a motion, seconded by Ms. Dole, to recommend the School Board's amount of \$358,872.35.

Mr. Tudor noted the overall increase is 23%.

Mr. Byrne explained that the overall increase is due to staff increases. He noted that there have been some changes in health insurance, line 2321.5211, an increase of \$24,000 which is an increase of 65% in that line alone.

Ms. Sanderson referenced line 2321.5322, conferences and courses, which is an increase of \$5,000.

Mr. Byrne explained he is maintaining his certifications, keeping up with credentials, and advancing in programming and professional development.

Mr. Chase mentioned that there are some areas noting total for year 21-22 that are \$0.00. He asked if this was due to going to a single SAU. Mr. Winslow replied that there have been some reductions in staff at the SAU and there are areas with increase; some areas were shared. Also noted was that that the section includes both the Office of Superintendent and the Office of the Business Administrator.

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Mr. McGuigan stated that there are two new lines now in this section, lines 2321.5250 and 5260.

Mr. Byrne stated that the two lines needed to be relocated. They were located under 1100 Regular Education; the SAU is responsible for workers' comp. and unemployment for the school and the entire district. He added that items will continue to be appropriately relocated.

**VOTE: YES: TC, GD, BH, MM, BS, TW, KM, PS, BW, BY, EB, MJ. NO: TJ, PT.
Motion passed; 12/2.**

Pages 30-33: 2410~Office of Principal

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$416,731.85; 14/0.

Pages 33-34: 2510~Fiscal Services

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$261,932.17; 14/0.

Pages 34-36: 2620~Building Maint & Operations

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Moore, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$639,590.95; 14/0.

Pages 37: 2630~Grounds Maintenance

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Sanderson, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$17,477.25; 14/0.

Pages 37: 2660~Contracted Svs Fire Alarm

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$8,580; 14/0.

Pages 37: 2640~Oil Tank Maintenance

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Moore, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$3,750; 14/0.

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Pages 37: 2690~Water Testing

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Hall, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$4,100; 14/0.

Pages 38: 2721~Reg Ed Transportation

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Moore, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$414,140.17; 14/0.

Pages 38: 2722~Special Ed Transportation

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Sanderson, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$305,669.20; 14/0.

Pages 38: 2321~Athletic Transportation

Mr. Winslow made a motion, seconded by Mr. Jobin, to recommend the School Board's amount of \$6,400.

Mr. McGuigan noted there is no increase proposed in this section.

Mr. Byrne stated that with Covid and a shortage of bus drivers there has been no activity in this line. The School has been doubling up on the transportation. He added that the bus company will be increasing the salaries for in hopes to attract more drivers. This would allow the School to have six buses and also allow athletic transportation to be available.

Mr. Chase asked how the transportation is currently working without any bus transportation. Mr. McGuigan replied that parents currently drive the students.

Motion carried by roll call vote; 14/0.

Pages 39: 2725~Class Field Trip Transportation

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Mr. Hall, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$900; 14/0.

Pages 39: 2726~Homeless Transportation

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$15,000; 14/0.

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Pages 39: 2730~Transportation Monitoring Svs

No discussion was held.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$5,383; 14/0.

Pages 39-40: 3120~Food Service

Ms. Blouin gave a brief overview of the food service operations. She explained that there is a revolving fund as well as the general fund. She stated that an approval of the funds is necessary for the appropriations and to have the authority to spend the money for the food.

Mr. McGuigan stated that it is the amount of the funding on top of the food service. Ms. Blouin replied, yes.

On a motion made by Mr. Winslow, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the School Board's amount of \$173,366.44; 14/0.

Grant Total Proposed 2023 School Budget

Mr. Winslow made a motion, seconded by Mr. Wilkinson, to recommend the School Board's amount of \$13,692,618.14.

**VOTE: YES: TC, GD, BH, MM, BS, TW, KM, PS, BW, BY, EB, MJ. NO: TJ, PT.
Motion passed; 12/2.**

Mr. Tudor requested that copies of the default budget and proposed budget be provided in the same format. Mr. Winslow explained that there is a difference with the account notes. Mr. Byrne added that with the changes made to several lines, either be moved or changed between the two budgets, there are items that would not reflect correctly. He added that they have done their best to provide as much clarity as possible.

Mr. Jandebaur commended the Town with the transparency between the two budgets; the specific differences are easy to notice.

Mr. Byrne stated that he believes the differences are clearly sited between the default and proposed budgets. He mentioned that this budget has been reformatted from last year's budget. He stated that he believes that the Staff has done their best to provide all the information with the two budgets.

Mr. Jandebaur asked how much money is in the contingency fund.

Ms. Blouin stated that the audit has not been completed and she will provide the figures at a later date. It was also noted that this is now referred to as a retaining fund.

2023 SCHOOL DISTRICT WARRANT ARTICLES

ARTICLE #1

Not a budgetary item.

Mr. McNally arrived at 10:27 a.m.

Mr. McGuigan read article 2 as follows:

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ARTICLE #2

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

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

*The School Board recommends this appropriation by a 5 -0 vote.
the Budget Committee recommends this appropriation by a x - x vote.*

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

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

Mr. Winslow made a motion, seconded by Ms. B. Smith, to recommend the Article 2, the School Board's amount of \$13,692,618.14 as the bottom line for the 2023 School budget, as read.

VOTE: YES: TC, GD, BH, DM, MM, BS, TW, KM, PS, BW, BY, EB, MJ. NO: TJ, PT. Motion passed; 13/2.

Mr. McGuigan read article 3 as follows:

ARTICLE #3

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

Year	Estimated Increase
2023-2024	\$189,899
2024-2025	\$ 199,866
2025-2026	\$ 175,865

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

*The School Board recommends this appropriation by a 5-0 vote.
The Budget Committee recommends this appropriation by a x-x vote.
The tax impact if this article passes is \$0.20 per \$1,000.*

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Mr. Winslow made a motion, seconded by Ms. B. Smith, to recommend Article 3, as written.

Mr. Jandebour noted the elimination of the master and doctorate programs from the professional improvement section in the Teacher's Contract.

General discussion was held regarding the contract, proposed stipends, and the percentage increases.

Mr. Winslow explained that the School Board did a salary study of the area and noted that Northwood was underpaying staff as compared to neighboring towns. Employees left to go to nearby communities. The School Board has chosen to make market rate adjustments to attract and retain staff. A 6% increase closes the gap and meets goals. He also referred to the resignation section explaining the financial payouts in an effort to avoid late summer resignations. Discussion ensued.

Motion carried by roll call vote; 15/0.

ARTICLE #4

Not a budgetary item.

ARTICLE #5

Mr. McGuigan read article 3 as follows:

Shall the Northwood School District will vote to raise and appropriate "up to" \$xxx.xxx for an upcoming Alternative Energy Project.

*The School Board recommends this appropriation by a x-x vote.
The Budget Committee recommends this appropriation by a x-x vote.
The tax impact if this article passes is \$0.xx per \$1,000.*

Mr. Winslow stated that the School Board was not ready to make a recommendation for this Article. The Board is interested in alternative energy and requested an RFQ for available options. They are currently working with a legal team to work on an article to lease property for solar installation. The Board has not had time to review the information.

This article was not addressed.

Mr. McGuigan read article 6 as follows:

ARTICLE #6

Shall the Northwood School District vote to raise and appropriate "up to" Fifty Thousand Dollars (\$50,000) to be placed in the Building Capital Improvement Capital Reserve Fund established in 1986 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 Northwood School District, with such amount to be funded from year-end undesignated fund balance (surplus) available on July 1, 2023. Current balance at 09/30/2022 is \$136,799.

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

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Mr. Winslow made a motion, seconded by Mr. Chase, to recommend Article 6, as written.

Mr. Tudor asked if there are any ARPA funds available for projects. Mr. Winslow stated that there are restrictions with ARPA funds. He explained that the School Board is looking at protecting the Town's largest asset and as the building ages there are items that will need to be addressed. Mr. Tudor stated that the funds will be spent next year, and he thought that if there were ARPA funds that could be utilized, then perhaps adding funds to this capital reserve fund could be put off for this year.

Mr. Byrne stated that ARPA funds had to be designated a year and half ago and would need to be related specifically to COVID to mitigate. He stated that the roof needs to be addressed and would not qualify under the ARPA fund regulations. He added that they are trying to build up the fund to address the roof when the repairs are needed. They are looking at both the roof and the furnace, in the future.

VOTE: YES: TC, GD, BH, DM, MM, BS, TW, KM, PS, BW, BY, EB, MJ. NO: TJ, PT. Motion passed; 13/2.

Mr. McGuigan read article 7 as follows:

ARTICLE #7

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

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

Mr. Winslow made a motion, seconded by Mr. Chase, to recommend Article 7, as written.

Mr. Winslow stated that the school is making every effort possible to buy down the costs of curriculum materials. This article will allow the school to have the funds necessary to purchase materials at a decreased rate. The fund will level out over the years.

Mr. Young asked if there is a desired amount for the fund. Mr. Winslow replied that a ceiling amount has not been specified.

Mr. Jandebour stated that there is more than enough money available; there is \$4 million in contingency funds and unassigned capital reserve funds, etc.

Mr. Winslow explained that each fund is very specific in what it can be used for. Currently, there is not a fund for the purpose of purchasing curriculum materials. The purpose for the article is to reduce the amount in the budget requested yearly for curriculum materials, which just increases the budget.

Mr. Byrne stated that the fund balance/retaining fund cannot be spent. It is best to build a budget. He explained that permission is needed to spend these funds and proof

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needs to be shown that the school hit a deficit. If you spend the funds before granted permission, there is a potential that the School could lose state funding.

Ms. Dole commented that capital reserve funds are for specific reasons and are written with a specific purpose. She stated that she does not see an issue with creating a reserve fund when it can only be utilized for a specific purpose. She supported the idea of this proposal for curriculum materials as it may help out in the future to avoid an increase the overall budget.

Ms. Sanderson added that curriculums are constantly changing. Sometimes these changes occur rapidly and cause gaps in programs. Subscription renewals are tripling making budgeting impossible and/or completely spent. She stated that materials need to be available. She commented that the proposed article is a good plan that will allow the School to stay within the budget as well as plan for the future for the students.

Mr. McGuigan asked if the article would require a 2/3 vote to pass. Mr. Byrne replied that he was not sure. He noted that all the articles would be sent for legal review.

VOTE: YES: TC, GD, BH, DM, MM, BS, PT, TW, KM, PS, BW, BY, EB, MJ. NO: TJ. Motion passed; 14/1.

ARTICLE #8

Not a budgetary item.

ARTICLE #9

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

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

Mr. Winslow made a motion, seconded by Mr. Chase, to recommend Article 7, as written.

Mr. Tudor asked if there was a target amount.

Mr. Winslow replied it has not been discussed. The School Board believes that this is an appropriate request and an appropriate number.

Mr. Byrne stated that there is no ceiling; they would like to continue to add when possible. He explained that they have been doing a great job and keeping the students within the district. He continued and explained the costs, which can range from \$90,000 to \$300,000 per student, for residential placements, and that may not cover transportation costs. He added that the requested amount was reduced from \$20,000 to \$10,000; it should be increased every year as costs for special education continue to increase yearly. The goal is to have available funding to cover the cost of one student.

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Mr. Chase referred to the handout provided listing the district tuition amounts. He added that the Committee could choose to increase the amount.

Motion carried by roll call vote; 15/0.

Mr. McGuigan called for a recess at 11:00 a.m. Session resumed at 11:15 a.m.

NORTHWOOD COVE VILLAGE DISTRICT

Mr. Jobin presented the proposed 2023 budget for the Cove Village District.

Mr. Jobin stated the proposed 2023 budget is \$11,050, an increase of \$600 noted in 4312~Highways/Streets.

No discussion was held.

On a motion made by Mr. Jobin, and seconded by Mr. Hall, the Committee voted unanimously, by roll call vote, to recommend the Cove Village District's amount of \$11,050 as the operating budget for 2023; 15/0.

2023 COVE VILLAGE DISTRICT WARRANT ARTICLES

ARTICLE #1

Not a budgetary item.

Article 2 was read as follows:

ARTICLE #2 ~ COVE VILLAGE DISTRICT OPERATING BUDGET

To see if the Northwood Cove Village District will vote to raise and appropriate the Northwood Budget Committee's recommended budget amount of eleven thousand and 50 dollars (\$11,050) for general operations. This article does not include special or individual articles addressed. (Majority vote required).

Northwood Budget Committee recommended XX-X. Commissioners recommended 3-0. Tax impact \$0.56 per thousand dollars of valuation.

On a motion made by Ms. B. Smith, and seconded by Mr. McNally, the Committee voted unanimously, by roll call vote, to recommend Article 2, as written; 15/0.

Article 3 was read as follows:

ARTICLE 3: ROAD MAINTENANCE EXPENDABLE TRUST FUND

To see if the Northwood Cove Village District will vote to raise and appropriate the sum of six thousand dollars (\$6,000) to be added to the Road Maintenance Expendable Trust Fund previously established. (Majority vote required). Budget Committee recommended XX-X. Commissioners recommended 3-0. Estimated tax impact \$0.30 per thousand of assessed valuation.

No discussion was held.

On a motion made by Mr. Jobin, and seconded by Ms. Sanderson, the Committee voted unanimously, by roll call vote, to recommend Article 3, as written; 15/0.

ARTICLE #4

Not a budgetary item.

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GULF VILLAGE DISTRICT

Mr. Buckland presented the proposed 2023 budget for the Gulf Village District.

Mr. Buckland stated the proposed 2023 budget is \$25,000, an increase of \$2,500 due to an increase for contracted services, noted in 4312~Highways/Streets.

No discussion was held.

On a motion made by Ms. Sanderson, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend the Gulf Village District's amount of \$22,500 as the operating budget for 2023; 15/0.

2023 GULF VILLAGE DISTRICT WARRANT ARTICLES

ARTICLE #1

Not a budgetary item.

Article 2 was read as follows:

ARTICLE #2 ~ GULF VILLAGE DISTRICT OPERATING BUDGET

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

No discussion was held.

On a motion made by Mr. Buckland, and seconded by Mr. Jobin, the Committee voted unanimously, by roll call vote, to recommend Article 2, as written; 15/0.

Article 3 was read as follows:

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

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

Mr. Buckland noted that there will be approximately \$9,100 in the fund at the end of the year; the goal is to reach \$15,000.

No discussion was held.

On a motion made by Mr. Buckland, and seconded by Mr. McNally, the Committee voted unanimously, by roll call vote, to recommend Article 3, as written; 15/0.

ARTICLE #4

Not a budgetary item.

ARTICLE #5

Not a budgetary item.

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VILLAGE OF NORTHWOOD RIDGE WATER DISTRICT

Mr. Young presented the proposed 2023 budget for the Northwood Ridge Water District.

Mr. Young stated the proposed 2023 budget is the same budget as 2022, \$31,051. He explained that some projects were not completed between illnesses and health issues. He noted that the numbers remain high, and they do have a few other ongoing projects. No discussion was held.

On a motion made by Mr. Young, and seconded by Mr. Wilkinson, the Committee voted unanimously, by roll call vote, to recommend the Northwood Ridge Water District's amount of \$31,051 as the operating budget for 2023; 15/0.

2023 VILLAGE DISTRICT WARRANT ARTICLES

ARTICLE #1

Not a budgetary item.

Article 2 was read as follows:

ARTICLE #2 ~ NORTHWOOD RIDGE WATER DISTRICT OPERATING BUDGET

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

No discussion was held.

On a motion made by Mr. Young, and seconded by Ms. Dole, the Committee voted unanimously, by roll call vote, to recommend Article 2, as written; 15/0.

Article 3 was read as follows:

ARTICLE 3: APPROPRIATE TO ETF FOR MAJOR REPAIRS

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

No discussion was held.

On a motion made by Ms. Dole, and seconded by Mr. McNally, the Committee voted unanimously, by roll call vote, to recommend Article 3, as written; 15/0.

Article 4 was read as follows:

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

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

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Mr. Young stated that there are two sources of revenue: rents from water and the cell tower. He explained how they utilize both of the revenues and also add revenue to the expendable trust fund from last year's unassigned fund balance.

No discussion was held.

On a motion made by Ms. Dole, and seconded by Mr. McNally, the Committee voted unanimously, by roll call vote, to recommend Article 4, as written; 15/0.

Article 5 was read as follows:

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

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

Mr. Young stated the District uses portions of funds from the cell tower funds.

No discussion was held.

On a motion made by Ms. Dole, and seconded by Mr. McNally, the Committee voted unanimously, by roll call vote, to recommend Article 4, as written; 15/0.

ARTICLE #6

Not a budgetary item.

ARTICLE #7

Not a budgetary item.

Ms. Sanderson thanked the district representatives for their dedication and time as it is a true service to represent the districts.

Mr. McGuigan stated that the School and all District's budget have been addressed. He canceled the Monday, December 12 and Wednesday, December 14 meetings. The next meeting will be Wednesday, January 11, 2023, and will begin at 6:30 p.m. to allow time for a work session.

Mr. Chase noted that a petition article was submitted last year with the purpose of reducing this Committee. He stated that the Committee's efficiency today demonstrates that when materials are presented in a timely fashion and correctly the work can get accomplished. He thanked the Town and School employees for their work with the budget preparations and information this year.

On a motion made by Mr. Young, and seconded by Ms. B. Smith, the Committee voted unanimously, by roll call vote, to adjourn at 11:40 a.m.

Respectfully submitted,



Land Use Administrative Assistant