



DRAFT MINUTES

TOWN OF NORTHWOOD, NEW HAMPSHIRE

BUDGET COMMITTEE
DRAFT MINUTES

818 First New Hampshire Turnpike, Northwood NH 03261
(603)942-5586 Extension 211 Facsimile: (603)942-9107

August 19, 2020

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4
5 Chair Ginger Dole called the meeting to order at 7:05

6
7 “As Chair of the Northwood Budget Committee, I find that due to the State of Emergency
8 declared by the Governor as a result of the COVID-19 pandemic and in accordance with the
9 Governor’s Emergency Order #12 pursuant to Executive Order 2020-04, this public body is
10 authorized to meet electronically. Please note that there is no physical location to observe and
11 listen contemporaneously to this meeting, which was authorized pursuant to the Governor’s
12 Emergency Order. However, in accordance with the Emergency Order, I am confirming that we
13 are: a) Providing public access to the meeting by telephone, with additional access
14 possibilities by video or other electronic means: We are utilizing Zoom platform for this
15 electronic meeting. All members of the Budget Committee have the ability to communicate
16 contemporaneously during this meeting through this platform, and the public has access to
17 contemporaneously listen and, if necessary, participate in this meeting through details located
18 on our website and posted outside the Town Hall.

19 If for any reason you cannot join or listen to this meeting, please call 603-942-5586”
20 extension 211”

21
22 **PRESENT:**

23 Chair Ginger Dole, Vice-Chair Tom Chase, Brian Winslow, Betty Smith, Michael Moore, Ted
24 Wilkinson, Cove Village District Representative Michael Jobin, Water District Representative
25 Robert Young, Selectmen’s Representative Pam Sanderson, Paul Tudor, and Gulf Village
26 District Representative Eric Buckland, Brad Hall, Steve Robinson, Dan McNally and Betsy
27 Colburn

28
29 **ABSENT:**

30 **(Excused)** Grace Mattern.

31
32 **Town Staff:**

33 Linda Smith and Susan Austin

34
35 **MINUTES**

36 ***June 30, 2020***

37 **Ms. B. Smith made a motion to approve the minutes of June 30, 2020 as amended. Mr.**
38 **Chase seconded. Motion carried 15/0 by roll call vote**

39 **School Review**

40 Mr. Winslow stated that there was a new Interim Superintendent, Dr. Monica Hensen. The
41 school continues to use MRI for the Business Administrator service, so Glen Waring is still
42 working with them. They been reopening in a hybrid model, so his notes from that are where

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1 they were two weeks ago. Since then, the board has voted to go 100% remote. They are
2 anticipating needing to spend money on an additional janitor position and a medical assistant
3 position. These were not budgeted items, but they are highly recommended and required.
4 Because they haven't met since the change in reopening models, he will know more after they
5 meet tomorrow. They are anticipating additional PPE expense and potentially bus expenses.
6 The board is still hoping that they can bring students back to in person. The Strafford School
7 Board has voted to withdraw from the SAU, and the School Board has already withdrawn from
8 the preschool, so the Step by Step program is now a two-town program for Northwood and
9 Nottingham. The Town of Nottingham is also doing a study into withdrawing from the SAU as
10 well, his sense is that it's more of a re-management study rather than withdrawing. The
11 numbers for the CARES Act funding have been adjusted, they had initially anticipated close to
12 \$60,000 it's actually going to be closer to \$20,000.

Responses to questions from the Committee from the previous meeting

14 **Question 1** - Page 1- Ms. Colburn asked if the first two lines were default for dental insurance
15 and FICA. Mr. Winslow stated he would find out. Mr. Winslow stated that this is a grant
16 expenditure to be reallocated

17 **Question 2** - Page 9-Chair Dole asked about the tech replacement equipment. Mr. Winslow
18 stated that he has a question about that as well. He stated that they approved surplus spending,
19 so he's not sure why they are seeing such a deficit there. Mr. Winslow stated that a year ago
20 they did a major upgrade to the security systems, that is being offset by a grant, so that cost
21 will be recovered.

22 **Question 3** - Page 11-Mr. Tudor asked if there was a reason why they are \$10,000 over on
23 secretarial wages? Mr. Winslow stated that they had a staff change, he's not sure if that
24 accounts for all of the differences though. Mr. Winslow confirmed that they had a resignation
25 and there were payouts of accrued time.

26 **Question 4**- Page 12-Mr. Tudor asked about custodian overtime being over by 150%. Mr.
27 Winslow stated that the custodians are quite busy in the school doing the summer deep cleaning.
28 There are still people in the school working. There was a custodian on medical leave also in the
29 fall for a time. The is also due to the advanced cleaning due to the COVID-19 closure.

30 **Question 5** - Mr. Winslow stated that in the Capital reserve fund line, there is \$38,248. He
31 believes that money is for the replacement of the sign out front. That fund was added through the
32 vote of the town, there is a onetime adequacy grant surplus. The town voted to put it into the
33 capital reserve fund. Mr. Winslow stated that the line "New Equipment and Fixtures" was
34 added due to the Board's decision to purchase a new sign after the other sign had been blown
35 over.

Expenditure Report

37 Mr. Winslow stated that on page 7, the line "repairs and building maintenance" is over by
38 \$49,560. That was cost for paving the front parking lot. The parking lot had been paved the
39 summer before, and there was a drainage issue with the lot with water coming into the door.
40 The only way to address it was to repave the parking lot. The rest of the conversation took
41 place in Non-Public, so he can't share what else was said.

42 The other line he would point out would be the bottom line, which is the surplus. They are
43 looking at \$426,529.44. He anticipates this will go down a bit because they still have to vote

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1 on retained fund balance. Ms. Colburn stated that the Food Service Expenditures and
2 Revenue is short \$23,974. So that will end up coming off of that.

3

4 Ms. Colburn stated that she would like fonts on the reports put back to what it was
5 previously. So, they can read them without having to use a ruler. Twelve fonts would be better.
6 The town report online is what they used to get, but the one that they actually received is
7 smaller print. Mr. Winslow stated he would pass it along. Mr. Chase suggested that they make
8 a motion on this.

9 **Ms. Colburn made a motion to request that going forward the reports be in a larger font.**
10 **Ms. B. Smith seconded.**

11 **Roll Call Vote:**

12 **Tom Chase: Yes**

13 **Brian Winslow: Abstain**

14 **Betty Smith: Yes**

15 **Michael Moore: No**

16 **Ted Wilkinson: Yes**

17 **Michael Jobin: Yes**

18 **Bob Young: No**

19 **Pam Sanderson: No**

20 **Paul Tudor: No**

21 **Eric Buckland: Yes**

22 **Brad Hall: No**

23 **Steve Robinson: Yes**

24 **Dan McNally: No**

25 **Betsy Colburn: Yes**

26 **Ginger Dole: Yes**

27

28 **Motion Carried 8/1/6**

29

30 **School Expenditure Report Continued**

31 Page 6. Ms. Colburn stated that there is a credit in an encumbrance line “telephone”.

32 Page 8. Ms. Colburn asked what line the sign fell into. Mr. Winslow stated that it is a new line,
33 new equipment and that was a deposit and then the sign will come out of the Building,
34 Grounds, Maintenance and Repair line.

35 **Town**

36 Ms. Sanderson stated that she has been meeting with the Budget Finance Committee. The
37 Town is continuing with the TA search, as well as the Finance Specialist. Town Clerk has
38 recently resigned as well. They are working on filling all of these positions.

39 **Answers to Question from the previous meeting**

40 ***Question 1*** -Ms. Colburn asked that they change Column 1, Last Year Period to reflect full year
41 expenditures for previous year, rather than limiting to just 1/1/XX – date of report.

42 Ms. Dole stated that they did make this change for the Committee.

43

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1 **Question 2-** Chair Dole stated and the Budget Committee agreed they would like a detailed
2 printout of all entries from:
3 1/1/20 to 5/31/20 for the following salary lines:
4 Line 100-41302-110 Salary - Town Administrator
5 Line 100-41501-110 Salary – Finance Administrator
6 Line 100-45201-121 Salary PT Rec Director
7 Line 100-41501-330 Finance Contracted Services
8

9 Chair Dole stated that the town provided this information, and it also shows in the operating
10 budget on Page 1, along with detailed print out of checks that had been sent out up until May
11 30. The second detailed print out is for the Finance Administrator. Which is on page 4 and it's
12 on page 3 of the operating budget. The third printout is for the part time Rec Director, which
13 also shows on page 18 in the operating budget.
14

15 Ms. Colburn asked why two salary checks in the combined amount of \$1,378.31 were paid to
16 the Former Rec Director on 1/29/20. Ms. Hanavan resigned in December 2019 and moved
17 out of state before the end of December. Why was this money paid to her? Ms. Sanderson
18 stated that she could not answer that question now, but would pass it along.
19

20 **Question 3-** Page 4-Line 100-41502-301 Audit Services. Selectman Frye explained that the Audit
21 had just been performed, and as of 5/31/20 no invoice was received. This should have been
22 encumbered.

23 Ms. Sanderson stated that this has been encumbered, and the audit is still pending.
24

25 **Question 4.** Page 7-Line 100-41940-410 Electricity Community Hall. In 2019 \$384.22 was
26 spent for the year, yet nothing expended this year. All buildings separate from Town Hall each
27 have their own lines. Did charges for the Community Hall get applied to a different electric line?
28 Selectman Frye stated that he would find out.
29

30 Chair Dole stated that the response they received back was that \$320.82 was transferred back
31 to the correct line.
32

33 **Question 5 -** Page 8-Line 100-41941-490 Alarm Monitoring Parade Buildings. It was noted that
34 for the same period in 2019 \$175.00 was paid, but nothing paid this year.
35

36 Chair Dole stated that the response was that they were not sure. Ms. Sanderson stated that
37 she would check again.
38

39 **Question 6 -** Page 8-Line 100-41961-520 General Town Insurance. When does this insurance
40 invoice typically come in to be paid? Chair Dole stated that this is another example of a line that
41 should be encumbered, as it must be paid.
42

43 Chair Dole stated that the answer was received that the bill has arrived and it's been passed
44 on to Accounts Payable for payment.
45

46 **Question 7 -** Page 11, Line 100-42211-331 COMM MGMT SERV FIRE. What does this line refer
47 to? What is the service? It was noted that the line is anticipated to be a deficit for approximately

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1 *the amount spent in 2019. Is this a double billing/ entry? Selectman Frye stated he would find*
2 *out.*

3
4
5 Chair Dole stated that the response they got back was “Capital Area Mutual Aid Fire Compact”
6 There were two payments for the same amount, and according to the paid invoices, one was
7 voided.

8
9 **Question 8** - *Page 11, Line 100-42211-430 Maintenance & Repair Bldg Fire Dept. Questions*
10 *concerned the amount spent and encumbered, totaling \$2,631.95. The Committee would like*
11 *details for this line, including which station the repairs were made at. General discussion ensued*
12 *regarding the Fire Department, including numbers of employees (FT vs PT, FF vs EMT). There*
13 *have been reports of additional staff hired, some needing Academy and/or EMT training, yet*
14 *very little expended for Gear and Uniforms. Nothing has been spent as of 5/31/20 for EMS*
15 *Training. General review of this department’s lines would be appreciated.*

16
17 Chair Dole stated that the response was \$1,037.35 was paid to Lowes for materials to do work
18 at the Narrows Station. \$14,047.89 was to repair the generator. As far as the number of
19 employees, currently there are three full time, with another full-time position authorized but
20 not filled. They also have three paramedics. There was no EMS training due to COVID, but it is
21 planned. The uniforms for the new employees have been sparingly bought to control budget
22 expenditures. “Big item not asked” was \$183,775 which shows in the bottom line. Chair Dole
23 stated that they didn’t ask about it because they knew it was the money for the Breathing
24 Apparatus that they received the grant for.

25
26 **Question 9** - *Page 13-14-Highway Administration. What is the number of Highway Department*
27 *employees, and are they full time or part time? It was noted that little salary seems to have been*
28 *applied to 5 separate wage lines. Additionally, there is \$10,271.84 applied to Public Works*
29 *Foreman Salary line, which has \$0.00 versus \$1.00 on the line. DRA does not allow any zero*
30 *lines.*

31 Chair Dole stated that the response: There is one full time, one part time employee. They have
32 been advertising unsuccessfully and ongoing for another full-time employee.

33
34 **Question 10** - *Page 14-Lines 100-43111-340 Telephone HWY; Line 100-43111-343 Cell Phones*
35 *HWY; Have charges for cell phones applied to regular Telephone line?*

36
37 Chair Dole stated that the response was that this was still being researched.

38
39 **Question 11** - *Page 15-Line 100-43163-410 Electric Street Lighting. Northwood has not had*
40 *Street Lighting for several years, so why is \$1,013.29 charged to it?*

41
42 Chair Dole stated that the response was it needed to be applied to the parade building electric
43 line.

44
45 Ms. Sanderson stated that part of the purpose of the Budget Finance Committee was to take a
46 look at where they stand and if they are going to make it. There was a lot of faith put into the
47 COVID money coming from the government. Those anticipated funds are probably not going to
48 occur. They have been submitting for COVID reimbursement as it arises. It is a realistic
49 possibility that it may not all be there.

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Expenditures

Page 2: 100-41402 & 41403 Voter Registration and Elections The committee expressed concern that both lines are over expended and still two elections to go in 2020.

Page 3: 100-41402-330 Voter Reg Contracted Services (page 3). Last year spent \$250.00. Budgeted \$100.00 in 2020. Spent and encumbered a total of \$1,714.94. Why such a large amount and what service does this cover?

Page 3: 100-41501-621 Software Finance Software a new software package was purchased last year, there is now \$200.00 available on the line, but \$7,316.59 is encumbered. What is this expense for?

Page 6:100-41552-210 Health & Dental Insurance Does the Town anticipate savings in this line due to change in staffing?

Page 8: 100-41941-490 Alarm Monitoring Parade Buildings There is \$750.00 in the budget, with \$783.00 paid last year, but nothing paid has been paid as of June 30, 2020. Why is that?

Heating/Oil/Propane in all departments. There were questions about the status of supply available. Are all tanks full? If not, will there be enough money to cover costs until January 1, 2020?

43121 Paving & Reconstruction. The expenditure reports the committee is looking at is through June 30, 2020. Meeting was 8/19/20, The members of the Committee ask for breakdown of costs per road for Harvey Lake Road, Ridge Road and Tasker Hill Road.

Transfer Station Stickers: There are questions and concerns regarding the process for handing out new stickers. When are they handed out, and how many per household?

Status of Recreation Director: What is the Selectmen's plan to fill this position given the current situation with COVID-19.

Revenue

Current revenue from Ambulance billings. Discussed concerns regarding ability to meet future payment obligations for new Truck and Ambulance.

UPCOMING MEETINGS

October 21, 2020 7PM (zoom)

VACANCY

Ms. Colburn made a motion to leave the vacancy alone until January, to prevent having a brand-new member come in during budget season. Mr. Robinson seconded.

Roll Call Vote

Tom Chase: No

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1 **Brian Winslow: No**
2 **Betty Smith: No**
3 **Michael Moore: No**
4 **Ted Wilkinson: No**
5 **Michael Jobin: No**
6 **Bob Young: No**
7 **Pam Sanderson: No**
8 **Paul Tudor: No**
9 **Eric Buckland: No**
10 **Brad Hall: No**
11 **Steve Robinson: No**
12 **Dan McNally: No**
13 **Betsy Colburn: Yes**
14 **Ginger Dole: No**
15

16 **Motion Failed 1/14**

17 Ms. L. Smith stated that she will put the vacancy notice out again.
18

19 **ADJOURNMENT**

20 **Ms. B. Smith made a motion to adjourn at 9:15 PM. Mr. Wilkinson seconded. Motion**
21 **carried by roll call vote 15/0**

22
23 ***Respectfully Submitted***

24 ***Susan Austin, Land Use Assistant***
25