

Annual Reports of the Town of Washington, New Hampshire For The Year Ending December 31, 1996

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Annual Reports

**of the
Town of**

**WASHINGTON
NEW HAMPSHIRE**



FOR THE YEAR

1996

In Memory of ...



Doris Tucker,
Treasurer 1948 - 1951;
Postmistress 1951 - 1974.



William H. (Hank) Ruby,
Charter member, Rescue Squad;
Member, Fire Department

Annual Reports

**of the
Town of**

**WASHINGTON
NEW HAMPSHIRE**

FOR THE YEAR

1996

GENERAL INFORMATION

Date of incorporation	December 13, 1776
Total area	Approx. 50 square miles
Elevation above mean sea level	
Town center	1850 feet
Maximum (Lovewell Mountain)	2496 feet
Number of registered voters, 1996	614
Population, 1990	628
District Court	Newport
U.S. Senator:	Robert C. Smith 332 DSOB, Constitution Avenue and First Street, NE Washington, DC 20510
U.S. Representative:	Charles Bass 142 North Main Street Concord, NH 03301
State Senator:	Allen Whipple PO Box 177 Claremont, NH 03743
State Representatives:	Rudolf Adler PO Box 0029 East Lempster, NH 03605-0029 Eric Lindblade PO Box 2 Charlestown, NH 03603-0923
Tax rate \$18.07 (Town \$6.22, School \$9.32, County \$2.53)	

Annual Reports of the Town Officers of
WASHINGTON, NEW HAMPSHIRE
for the Fiscal Year Ending December 31, 1996
Together with Reports of the
WASHINGTON SCHOOL DISTRICT
For the Fiscal Year Ending June 30, 1996

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WASHINGTON SCHOOL DISTRICT	Blue Section

**TOWN OF WASHINGTON
TOWN OFFICERS DIRECTORY**

Moderator	Ronald Jager	1998
Selectmen	Guy Eaton	1997
	J. Rufford Harrison	1998
	Donald Dorval	1999
Town Clerk	Janice F. Philbrick	1999
Deputy	Joanne Carriere	
Deputy	Lynda B. Roy*	
Town Treasurer	Kathleen Iadonisi	1997
Deputy	Lynda B. Roy	
Tax Collector	Janice F. Philbrick	1997
Assistant	Joanne Carriere	
Assistant	Lynda B. Roy*	
Road Agent	David R. Hunt	1997
Police Chief	Anthony Guthrie	
Fire Chief	Robert J. Wright	1997
Supervisors of Checklist	Nora Pasioka**	1998
	James Gaskell*	1998
	Natalie Jurson	2000
	Alan Goodspeed	2002
Ballot Clerks	Marcia Goodspeed	1998
	Alice Hannus	1998
	Martha Harrison	1998
	Wendy Otterson	1998
	Barbara Torrey	1998
	Jeanette Walsh	1998
	Charlene Cobb	2002
	Katherine Carlson	2002
Trustees of the Library	Barbara Fields	1997
	Elizabeth Talpey	1998
	Virginia McKinnon	1999
Trustees of Cemeteries	Richard Cilley**	1997
	Ethel Crane*	1997
	Barbara Gaskell	1998
	Philip Barker	1999

Trustees of Trust Funds	Arline France	1997
	Lynda Roy	1998
	Joanne Normand	1999
Librarian	JoEllen Wright	
Planning Board	Thomas Talpey	1997
	John Sheehy**	1997
	Charles Fields	1998
	Paul Carriere*	1998
	Lindsay Collins	1999
Ex Officio	Guy Eaton	
Board of Adjustment	William Lofgren*	1999
	Michael Andrews	1999
	Richard Cilley	1997
	Robert Hamill	1997
	Janice Philbrick**	1998
	Charlene Cobb*	1998
	Leroy Carlson**	1999
Alternates	Katherine Carlson	2000
	Sharon Dietrich	2000
	Martha Hamill	2000
Board of Assessors	Richard Gasper Jr.	1997
	Arline R. France	1998
	Linda T. Cook	1999
Emergency Management		
Director	David R. Hunt	
Alternate	Robert Crane, II	
Communications Officer	Lindsay Collins	
Custodian	Louis J. Borey	
Forest Fire Warden	Robert J. Wright	1999
Deputies	David R. Hunt	1998
	Edward G. Thayer	1998
	Robert Crane, II	1998
	John Eccard	1998
	George Eccard	1998
	Jed Schwartz	1998
	Donald Gaskell	1998
	Anthony Guthrie	1998
Parks & Recreation Comm,	Donna Lofgren	1997
	Antonia Dorval**	1997
	William Lofgren*	1998
	Alan Goodspeed	1998
	Richard Cilley	1999
	Robert Hamill	1999
Secretary	Michelle Soderlund	

Archives Committee

Grace Jager
Sally Krone

Health Officer
Deputy

Karl Jurson
John Hendrickson

Meetinghouse Committee

Philip Barker
Richard Cilley
Vivian Clark
Sally Jenkins
Sally Krone
Lynda Roy

Safety Committee

Kevin Hanscom
David Hunt
Robert Crane II*
Anthony Guthrie
Louis Borey**

Perambulator

Lionel Chute

ADA Committee

James Walsh
Richard Cilley

* Resigned during 1996

** Appointed to fill vacancy

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Town of

**WASHINGTON
NEW HAMPSHIRE**

WARRANT

FOR THE YEAR

1997

**State of New Hampshire
TOWN WARRANT
1997**

To the inhabitants of the Town of Washington qualified to vote in Town affairs:

You are hereby notified to meet at Camp Morgan Lodge in said Washington on Tuesday, the eleventh day of March at nine o'clock in the forenoon. The polls will open at 10:00 a.m. and not close before 7:00 p.m. to elect Town Officers. The following articles will be acted upon:

ARTICLE 1. To elect by non partisan ballot a Town Treasurer, Fire Chief, Road Agent, Planning Board Member and Member of the Parks & Recreation Commission for one year; a Board of Assessors member for two years; a Selectman, a Tax Collector, an Assessor, a Parks and Recreation Commission member, Library Trustee, Cemetery Trustee, Trustee of the Trust Funds, and a Planning Board member for three years.

ARTICLE 2. To hear reports of any and all officers, committees and agents of the Town and take any action in relation thereto.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of One Hundred Eighty Seven Thousand Nine Hundred Eighty Two Dollars (\$187,982.00) to defray the costs of General Government for the ensuing year. This article is exclusive of all other warrant articles. The Selectmen recommend this appropriation.

Executive	39,206.00
Election, Registration and Vital Statistics	8,798.00
Financial Administration	68,607.00
General Government Buildings	11,915.00
Legal	2,000.00
Planning & Zoning	3,421.00
Insurance	36,035.00
Motor Fuel	18,000.00

[This article is estimated to add \$2.09 to the tax rate in 1997]

ARTICLE 4. To see if the Town will vote to accept a grant under the Federal Universal Hiring Program, known as COPS, and to appropriate this grant to cover, in the second year of the grant, 50% of the cost of a full-time police officer, up to Thirty Five Thousand Nine Hundred Twenty Eight Dollars (\$35,928.00). The Selectmen recommend this appropriation.

[This article is estimated to reduce the tax rate by \$0.40 for 1997.]

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Fifty Four Thousand Two Hundred Ninety Four Dollars (\$54,294.00) for the operation of the Police Department for the ensuing year. The Selectmen recommend this appropriation.

Chief's Salary	27,000.00
Officers Payroll	12,000.00
Health Insurance	6,446.00
FICA	744.00
Medicare	174.00
Retirement	710.00

Telephone	890.00
Animal Control	200.00
Dues	25.00
Clerical Supplies	300.00
Cruiser Maintenance	1,600.00
Equipment	500.00
School /Training	400.00
Uniforms	300.00
Custodial	250.00
Electricity	625.00
Heat	1,450.00
Repairs & Maintenance	300.00
Alarm Maintenance	380.00

[This article is estimated to add \$0.61 to the tax rate in 1997]

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Four Thousand Two Hundred and Twenty Three Dollars, (\$4,223.00) for the purchase of an audio/video system for use by the Police Department to be funded as follows: Two Thousand One Hundred Eleven Dollars and Fifty Cents (\$2,111.50) to be raised by general taxation and Two Thousand One Hundred Eleven Dollars and Fifty Cents (\$2,111.50) from a matching Federal Grant. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.02 to the tax rate for 1997.]

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Thirty Five Thousand Seven Hundred Fifty Dollars (\$35,750.00) for the operation of the Fire Department for the ensuing year. The Selectmen recommend this appropriation.

Administration	800.00
Insurance	9,500.00
Supplies	1,000.00
Performance Pay	250.00
Equipment	3,500.00
Fire Pond Maintenance	100.00
Training	4,000.00
Vehicle Repairs	6,000.00
Air Bottles & Extinguishers	600.00
NAPA Physicals & Medical	600.00
Telephone	850.00
Electricity	1,900.00
Heat	2,400.00
Alarm Maintenance	400.00
Building Maintenance	3,850.00

[This article is estimated to add \$0.40 to the tax rate in 1997]

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) to be placed in the Capital Reserve Fund (RSA 35: 1) for fire-apparatus replacement previously established. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.34 to the tax rate in 1997]

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of Two Hundred Ninety Thousand One Hundred Seventy Five Dollars (\$290,175.00) for operation of the Highway Department for the ensuing year. The Selectmen recommend this appropriation.

Elected Payroll	27,338.00
Elected, Overtime Payroll	4,297.00
Elected, Other, Vacation, Sick, Holiday	6,173.00
Payroll Expense	71,950.00
Clerical, Payroll	500.00
Overtime, Payroll	12,326.00
Other, Vacation, Sick, Holiday, Payroll	7,480.00
Health Insurance	24,275.00
FICA	8,070.00
Medicare	1,888.00
Retirement	4,881.00
Drug and Alcohol Testing	950.00
Telephone	900.00
Electricity	2,600.00
Heat and Oil	2,400.00
Alarm Maintenance	200.00
Rentals and Leases	6,000.00
Safety	1,500.00
Dues	100.00
Parts, Supplies and Equipment	30,000.00
Vehicle	10,000.00
Road Maintenance Materials	40,000.00
Miscellaneous	1,000.00
General Road Improvements	10,000.00
Uniforms	3,500.00
Emergency Supplies & Equipment	10,000.00
Street Lighting	1,550.00

[This article is estimated to add \$3.28 to the tax rate in 1997]

ARTICLE 10. To see if the Town will vote to accept and appropriate the Highway Block Grant Funds estimated to be Thirty Six Thousand Three Hundred Thirty Three Dollars and Sixty Five Cents (\$36,331.65) anticipated during 1997 for the use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget. The Selectmen recommend this appropriation.

[Accepting the Block Grant Funds, using them to pay for regular road maintenance, and not expending them in addition to the regular highway budget, would reduce the tax rate in 1997 by an estimated \$0.41]

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of Three Thousand Six Hundred Sixty Eight Dollars and Thirty Five Cents (\$3,668.35) for use of the Highway Department in addition to the regular maintenance budget for the purpose of improvements to the following roads: East Washington Road, Washington Drive, Lempster Mountain Road, and Faxon Hill Road. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.04 to the tax rate for 1997.]

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Eighty Two Thousand Dollars (\$82,000.00) to purchase a dump truck with sander for the Highway Department; to authorize the issuance of bonds or notes under the provision of the Municipal Finance Act (RSA:33) of not more than Sixty Five Thousand Dollars (\$65,000.00); to authorize the Selectmen to issue and negotiate such bonds and to determine the rate of interest thereon; and to fund the remainder from general taxation. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.19 to the tax rate for 1997.]

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for the purpose of surveying Millen Pond Road.

[This article is estimated to add \$0.17 to the tax rate for 1997.]

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500.00) for the purpose of a septic system design and site plan for a future Highway Department facility located at the new transfer station. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.04 to the tax rate for 1997.]

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) for the purpose of construction of an underground drain system from the Bandstand to Symonds Lane. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.23 to the tax rate for 1997.]

ARTICLE 16. To see if the Town will vote to reclassify 0.2 miles of Halfmoon Pond Road, between the Major residence and Martin Road, as Class V, in order to provide ease of turning of Town maintenance vehicles and access for safety vehicles to the mountain area. The Selectmen recommend this article.

[This article is estimated to add \$0.07 to the tax rate for 1997.]

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000.00) for the purpose of constructing, to 1970-71 standards, necessary improvements to the roads of Highland Haven Village District; to authorize the Board of Selectmen to issue bonds and notes not to exceed Fifty Thousand Dollars (\$50,000.00) under and in compliance with the provisions of the New Hampshire Municipal Finance Act, RSA Chapter 33; to authorize the Selectmen to issue and negotiate such bonds and notes, to determine the rate of interest thereon and the maturity and other terms and conditions thereof, and to pass any other vote relative thereto; further, that the improvements to the roads of Highland Haven Village District shall be subject to a conditional layout subject to betterment assessments with the costs of said improvements to be repaid to the Town through betterment assessments against those persons owning property benefited by said road construction. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.23 to the tax rate for 1997.]

ARTICLE 18. To see if the Town will vote to adopt, as a single Town Road Standard, the street design, street classification, and design and construction criteria of the Washington Planning Board Subdivision Regulations dated August 1, 1995, and as amended, to replace the Town Road Standard adopted on March 10, 1970, and amended on March 9, 1971.

ARTICLE 19. To see if the Town will vote to authorize the Board of Selectmen to appoint the Road Agent, rather than elect him, beginning in March 1998, pursuant to RSA 231:62. The Selectmen recommend this appropriation.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of Sixty Nine Thousand Six Hundred and Thirty Four Dollars (\$69,634.00) for the operation of the Solid Waste Recycling Center for the ensuing year. The Selectmen recommend this appropriation.

Payroll Expense	16,796.00
Overtime Payroll Expense	500.00
Other, Sick, Holidays, Vacation	1,824.00
Health Insurance	6,446.00
FICA	1,185.00
Medicare	277.00
Retirement	699.00
Electricity	420.00
Heat & Propane	150.00
Miscellaneous	350.00
Dues	100.00
Vehicle Maintenance	4,600.00
Transportation & Removal	24,500.00
Marlow Side Trash Removal	1,680.00
Leases	5,000.00
Safety	200.00
Uniforms	507.00
Telephone	300.00
Training	200.00
Landfill Closure	3,900.00

[This article is estimated to add \$0.79 to the tax rate for 1997.]

ARTICLE 21. Shall we modify the elderly exemptions from property tax in the Town of Washington, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, Ten Thousand Dollars (\$10,000.00); for a person 75 years of age up to 80 years, Fifteen Thousand Dollars (\$15,000.00); for a person 80 years of age or older Twenty Thousand Dollars (\$20,000.00). To qualify, the person must have been a NH resident for at least 5 years and own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a new income of not more than Eighteen Thousand Four Hundred Dollars (\$18,400.00) or, if married, a combined net income of less than Twenty Six Thousand Four Hundred Dollars (\$26,400.00); and must own net assets not in excess of Thirty Five Thousand Dollars (\$35,000.00) excluding the value of the person's residence. The Selectmen recommend this appropriation.

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Sixty Five Dollars (\$16,065.00) for Health and Welfare for the ensuing year. The Selectmen recommend this appropriation.

Community Services:

- Community Youth Advocates	250.00
- Lake Sunapee Home Health Care	1,590.00

- Marlow Rescue Squad	100.00
- Project LIFT	175.00
- Sullivan County Hospice	250.00
- Washington Rescue Squad	3,000.00
- Old Age Assistance	-
- Southwestern Community Services	500.00
Health:	
- Administration	929.00
- FICA	58.00
- Medicare	13.00
- Department Expenses	500.00
Welfare:	
- General Welfare	7,553.00
- Administration	900.00
- FICA	62.00
- Medicare	15.00
- Dues	35.00
- Welfare Department Expenses	135.00

[This article is estimated to add \$0.19 to the tax rate in 1997.]

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of Thirty Eight Thousand Seven Hundred Seventeen Dollars (\$38,717.00) for the operation of the Parks and Recreation Commission and for Patriotic Purposes for the ensuing year. The Selectmen recommend this appropriation.

Secretary Expense:

Payroll	800.00
FICA	50.00
Medicare	12.00

Regular Maintenance:

- Water Test	100.00
- Band Stand Electricity	100.00
- Band Stand Maintenance	200.00
- Miscellaneous	1,200.00
- Lawn Care	7,500.00

Summer Program:

- Payroll Expense	12,000.00
- FICA	744.00
- Medicare	174.00
- Materials	1,000.00
- Recreation Equipment	600.00

Camp Morgan:

- Custodial Payroll Expense	1,000.00
- Caretaker, Payroll Expense	2,100.00
- FICA	192.00
- Medicare	45.00
- Telephone	500.00
- Electricity	1,500.00
- Heat & Oil	1,500.00
- Septic Maintenance	200.00
- Docks	2,000.00

- Alarm System Maintenance	400.00
- Cottage Repairs	1,000.00
- Fire Extinguishers	75.00
- Grade and Seed	100.00
- Miscellaneous	500.00
- Furniture	500.00
- Special Events	1,000.00
- Advertisements	100.00
- Kitchen Update	150.00
TOTAL FOR PARKS & RECREATION	37,342.00

Patriotic Purposes:

- Band Concerts	1,000.00
- Flags	375.00

[This article is estimated to add \$0.43 to the tax rate in 1997.]

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000.00) to resurface and reline one tennis court at Camp Morgan, to erect net posts and purchase a net, to repair a section of the fence, and to replace the basketball backboard. This will be a non-lapsing account per RSA 32: 3 VI and will not lapse until the court is completed or in two years whichever is less. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.14 to the tax rate in 1997]

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Eight Hundred Dollars (\$13,800.00) for the operation of the Shedd Free Library for the ensuing year. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.16 to the tax rate in 1997.]

ARTICLE 26. To see if the Town will vote to accept the terms of HB 1120 (Chapter 33, Laws of 1996, signed by Governor Stephen Merrill on June 23, 1996) in order to provide authority for the Trustees to accept personal property donated to the library. The Selectmen recommend this appropriation.

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Five Hundred Dollars (\$10,500.00) for the care and maintenance of the Cemeteries for the ensuing year. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.12 to the tax rate in 1997]

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Two Hundred Ninety Dollars (\$30,290.00) for Debt Service for the ensuing year. The Selectmen recommend this appropriation.

Interest - Short Term Notes (Tax Anticipation)	1,000.00
Interest - Long Term Notes	4,290.00
Principal - Long Term Notes	25,000.00

[This article is estimated to add \$0.34 to the tax rate in 1997.]

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of Two Thousand One Hundred Dollars (\$2,100.00) for Emergency Management for the ensuing year. The Selectmen recommend this appropriation.

Civil Defense	100.00
Forest Fire Control	1,000.00
E911 Numbering	1,000.00

[This article is estimated to add \$0.02 to the tax rate in 1997.]

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Three Hundred Fifty Dollars (\$11,350.00) for Emergency Communications for the ensuing year. The Selectmen recommend this appropriation.

Dispatch	4,050.00
Telephone Lines	1,250.00
Radio and Pager Repairs	1,400.00
Improve or Replace Equipment	4,500.00
Radio Tower Electricity	150.00

[This article is estimated to add \$0.13 to the tax rate in 1997.]

ARTICLE 31. To see if the Town will ask the Archives Committee to investigate costs of reprinting Portrait of a Hill Town (1977) and History of Washington, New Hampshire (1886/1976); and to bring a report and recommendation to the 1998 Town Meeting.

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Two Hundred Fifty Dollars (\$8,250.00) for the purpose of painting the Town Hall Meeting Room walls, ceiling and woodwork.— Including front entry, heaters, kitchen cabinets.—Excluding any adjacent rooms such as restrooms or side entry. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the job is completed or in two years, whichever is less. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.09 to the tax rate in 1997.]

ARTICLE 33. To see if the Town will vote to authorize the Planning Board to adopt Site Plan Review Regulations, and to authorize the Planning Board to review and approved or disapproved site plans; and to authorize the Town Clerk to record with the Sullivan County Register of Deeds and certificate of notice showing that the Planning Board has been so authorized, pursuant to NH RSA 674:43 and 674:44. The Selectmen recommend this appropriation.

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) for the maintenance of class VI roads for purpose of providing access by emergency vehicles for forest fire control. The Selectmen recommend this appropriation.

[This article is estimated to add \$0.09 to the tax rate for 1997.]

ARTICLE 35. To transact any other business that may legally come before this meeting.

Given under our hands and seals this 10th day of February, in the year of our Lord, Nineteen Hundred and Ninety Six.

J. Rufford Harrison
 Guy L. Eaton
 Donald Dorval
 Selectmen, Washington, NH

A True Copy - Attest:

J. Rufford Harrison
Guy L. Eaton
Donald Dorval
Selectmen, Washington, NH

I, J. Rufford Harrison, hereby certify true attested copies of this Warrant were posted as follows:

- On the Camp Morgan Lodge on February 10, 1997 being the place of meeting;
- On the Washington Town Hall on February 10, 1997 being a place of Public Notice; and
- On the East Washington Bulletin Board on February 10, 1997 being a place of Public Notice.

J. Rufford Harrison, Selectman

STATE OF NEW HAMPSHIRE

Sullivan, ss

The above named Selectmen, known to me, acknowledged and signed the above certification in my presence.

Lynda B. Roy
Notary Public
February 10, 1997

BINDING DECISIONS FROM PRIOR TOWN MEETINGS

The following decisions of previous Town Meetings remain in force until rescinded. Others referring mainly to office procedures are not included here. A number such as 84-27 implies 1984, warrant article number 27; the letter R indicates a referendum item.

- 84-27: Permits Washington to enter into an agreement with neighboring towns for mutual communication and dispatch services.
- 87-18: Prohibits consumption of alcohol on Town property.
- 87-27: Establishes a Capital Improvement Plan.
- 87-36: States that the Tax Collector will be paid an annual salary. (Previously a percentage of the tax income.)
- 89-24, 25: Covers tax exemptions for the elderly and the blind.
- 90R: Covers several tax exemptions for the use of certain types of energy and for veterans.
- 90-24: Establishes a Capital Reserve Fund for structures and equipment used in recycling.
- 92-37: Permits the Selectmen to accept gifts to the Town, other than money, for any public purpose.
- 93-25: Makes the Rescue Squad part of the Fire Department, but with its own By-laws etc..
- 94-5: Establishes a Health Insurance Reimbursement Account under the General Fund Trust Fund.
- 94-26: Establishes the Landfill Closure Capital Reserve Fund, terminating 12/31/98.
- 94-33: Permits the Library trustees to apply for, expend etc., money from various sources.
- 94-34: Permits Selectmen to issue tax-anticipation notes.
- 95-35: Permits Selectmen to convey parcels less than 10 acres.
- 95-36: Permits Selectmen to apply for, expend, etc., unanticipated money.
- 95-37: Permits Selectmen to dispose of surplus property other than real estate.

BUDGET OF THE TOWN OF WASHINGTON, NH

Appropriations and Estimates of Revenue
for the Ensuing Year January 1, 1997 to December 31, 1997

Date: February 10, 1997

/s/ J Rufford Harrison
Guy L Eaton
Donald R Dorval

Acct.	PURPOSES OF APPROPRIATION	1996 Appropriation Prior Year WA As Approved No. By DRA	1996 Actual Expenditures Prior Year	1997 Appropriations Ensuing Fiscal Year (Recommended)	
GENERAL GOVERNMENT					
4130	Executive	3	\$37,448	\$32,722	\$39,206
4140	Election, Registration & Vital Stastics	3	10,647	11,787	8,798
4150	Financial Administration	3	59,735	52,548	68,607
4153	Legal Expenses	3	5,000	1,456	2,000
4191	Planning & Zoning	3	3,471	1,381	3,421
4194	Genrl Gvmnt Buildings	3	11,786	12,533	11,915
4196	Insurance	3	34,867	33,440	33,772
4199	Other/Motor Fuel	3	18,000	16,306	18,000
PUBLIC SAFETY					
4210	Police	5	53,493	45,314	54,294
4220	Fire	7	30,710	30,927	35,750
4290	Emergency Management	29	2,100	3,832	2,100
4299	Emerg. Communications	30	11,640	10,699	11,350
HIGHWAYS & STREETS					
4312	Highways & Streets	9	262,956	311,474	288,625
4316	Streetlights	9	1,550	1,516	1,550
SANITATION					
4324	Solid Waste Disposal	20	50,221	50,900	69,634
HEALTH					
4415	Health Department	22	7,804	6,773	7,365
WELFARE					
4442	Admin & Direct Assistance	22	8,700	1,689	8,700
CULTURE and RECREATION					
4520	Parks & Recreation	23	29,758	29,481	37,342
4583	Patriotic Purposes	23	375	320	375
4589	Other/Band Concerts	23			1,000

Acct.	PURPOSES OF APPROPRIATION	WA No.	1996	1996	1997
			Appropriation Prior Year As Approved By DRA	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year (Recommended)
DEBT SERVICE					
4711	Prin.-Long Term Notes	28	47,586	47,587	25,000
4721	Interest -Long Term Notes	28	7,640	6,305	4,290
4723	Interest on TAN	28	1,000	-	1,000
CAPITAL OUTLAY					
4901	Land & Improvemnts		105,000	105,000	150,000
4902	Mach., Veh. Equip		49,265	30,136	86,223
4903	Buildings		17,708	16,345	8,250
4909	Other Improvements				54,428
OPERATING TRANSFERS OUT					
4912	Cemeteries	27	10,000	10,000	10,500
4912	Library	25	13,200	13,200	13,800
4915	To Capital Reserve Fund	8	21,000	21,000	30,000
4917	Health Ins. Trust Fund	3	8,800	9,756	2,263
TOTAL APPROPRIATIONS			\$921,460	\$914,427	\$1,089,558
Individual Warrant Articles					
4901	HDBlock Grant	10	33,214	33,214	\$ 36,332
4901	Road Improvemnts	11	6,786	6,786	3,668
4901	Faxon Hill Drainage	15			20,000
4901	Highland Haven Betterment	17			70,000
4901	CM Tennis Court	24			12,000
4901	Class VI Roads	34			8,000
Total 4901					\$ 150,000
4902	PD Audio Visual Equip.	6			4,223
4902	HD Dump Truck	12			82,000
Total 4902					\$ 86,223
4903	Painting Meeting RoomTH	32			\$ 8,250
Total 4903					\$ 8,250
4909	COPS Grant	4	26,913	20,767	35,928
4909	Survey Millen Pond Road	13			15,000
4909	Septic Design & Site Plan	14			3,500
Total 4909					54,428

SOURCES OF REVENUE

Acct	Sources of Revenue	1996 Estimated Revenue	1996 Actual Revenue	1997 Estimated Revenue
TAXES				
3120	Land Use Change	\$ 1,100	\$ 1,180	\$ 1,180
3185	Yield Taxes	5,000	5,409	5,000
3189	Betterment Taxes	12,715	12,648	12,040
3190	Interest & Penalties on Taxes	28,000	32,144	30,000
LICENSES, PERMITS & FEES				
3210	Business License & Permits	250	439	400
3220	Motor Vehicle Permits	70,000	84,311	80,000
3230	Building Permits	1,000	1,560	1,000
3290	Other, License Permits & Fees	3,000	3,128	3,000
3311	FROM FEDERAL GOVERNMENT			
	Cops Grant & Radar	14,570	14,570	40,151
FROM STATE				
3351	Shared Revenue	2,868	2,868	2,800
3352	Meals & Rooms Distribution	5,148	5,148	5,148
3353	Highway Block Grant	33,214	33,214	36,332
3356	St & Fed. Forest Land Reimb	4,980	4,980	4,533
3359	Other		1,902	-
CHARGES FOR SERVICES				
3401	Income from Departments	400	475	400
3409	Other Charges		2,040	
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	-	(28)	
3502	Interest on Investments	8,000	9,242	8,500
3509	Other	25,000	26,047	17,000
OTHER FINANCING SOURCES				
3934	Proceeds Long Term Notes			65,000
	Fund Balance Voted from Surplus		121,000	
	TOTAL REVENUES AND CREDITS	\$ 215,245	\$ 362,277	\$312,484
	Total Appropriations			\$ 1,089,558
	Less: Amount of Estimated Revenues, Exclusive of Prop Taxes			(312,484)
	Amount of Taxes to Be Raised (Exclusive of School & County Taxes)			\$ 777,074

**Town of Washington
DETAILED EXPENSE BUDGET**

	1996 Revised Budget	1996 Expenditures (Unaudited)	1997 Proposed Budget
GENERAL GOVERNMENT			
EXECUTIVE			
Selectmen, Salary	\$ 14,500	14,200.00	14,500.00
FICA	899	880.40	899.00
Medicare	211	205.90	211.00
Mileage Reimbursement	300	336.25	1,200.00
Telephone Expense	500	372.41	1,750.00
Copier/Contract & Repairs	850	-	
Postage Meter Rental	421	416.00	416.00
Perambulation	300	-	300.00
Town Report	5,000	5,133.58	5,500.00
Dues	535	525.00	535.00
Supplies	2,350	2,813.43	3,000.00
Postage	1,600	1,609.43	1,650.00
Office Expense	100	149.02	170.00
Equipment	500	148.63	200.00
Workshops/Training	200	67.75	200.00
Advertising	500	-	100.00
Contingency Fund	500	1,736.95	500.00
Selectmen's Secretary, Payroll	7,200	3,233.70	7,200.00
FICA	446	200.46	446.00
Medicare	105	46.89	105.00
Moderator, Payroll	400	600.00	300.00
FICA	25	37.20	19.00
Medicare	6	8.70	5.00
Reimbursements		(264.65)	
Total Executive	\$ 37,448	32,457.05	39,206.00
ELECTION, REGISTRATION & VITAL STATISTICS			
Town Clerk, Payroll	5,000	5,000.10	5,000.00
Town Clerk, Election & Payroll Expense	500	1,203.75	500.00
FICA	341	397.89	341.00
Medicare	80	93.07	80.00
Telephone Expense	250	180.37	-
Dues	20	20.00	20.00
Supplies	150	223.62	150.00
Convention	500	429.50	500.00
Training	200	333.50	200.00
Computer Training			150.00
Less Reimbursements		(80.00)	
Total Town Clerk	\$ 7,041	7,801.80	6,941.00

Supervisors , Payroll	1,882	1,680.00	475.00
FICA	117	104.14	30.00
Medicare	28	24.37	7.00
Ballot Clerks, Payroll	825	891.50	270.00
FICA	52	55.23	20.00
Medicare	12	12.94	5.00
Supplies	540	675.01	950.00
Advertising	150	338.00	100.00
Total Supervisors	\$ 3,606	3,781.19	1,857.00

School Election			
School Election Payroll		115.50	-
School FICA		7.16	-
School Medicare		1.66	-
Reimbursements		(124.32)	
Total School Election Expenses		-	
Total Election Reg. & Vital Statistics	\$ 10,647	\$ 11,582.99	\$ 8,798.00

FINANCIAL ADMINISTRATION

Accounting			-
Accounting Payroll	14,000	12,952.50	16,000.00
Trust Fund Bookkeeper, Salary	500	500.00	500.00
FICA	868	834.05	1,023.00
Medicare	203	195.07	240.00
Deferred Compensation	495	413.47	522.00
Mileage	190	95.00	-
Telephone Expense	400	376.77	-
Workshop Training	450	60.00	450.00
Total Accounting	\$ 17,106	15,426.86	18,735.00

Auditing	\$ 4,800	4,700.00	5,800.00
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Assessing			
Assessing, Payroll	13,500	9,986.50	17,100.00
FICA	837	619.16	1,060.00
Medicare	196	144.79	248.00
Mileage	300	74.75	-
Telephone Expenses	300	256.59	-
Tax Maps	600	600.00	600.00
Dues	20	20.00	20.00
Registry	1,000	359.13	650.00
School/Conference	1,000	318.00	1,000.00
Total Assessing	\$ 17,753	12,378.92	20,678.00

Tax Collecting			
Tax Collector, Payroll	7,950	7,987.90	7,950.00
FICA	472	495.27	472.00
Medicare	110	115.81	110.00
Telephone Expense	250	245.97	-
Printing Bills	1,200	965.00	1,200.00

Dues	20	15.00	20.00
Postage	3,200	2,595.00	2,600.00
Miscellaneous	100	76.20	100.00
Conference	500	750.75	750.00
Computer Expense			-
Total Tax Collecting	\$ 13,802	13,246.90	13,202.00
Treasurer			
Treasurer, Salary	2,500	2,500.00	2,500.00
FICA	155	155.04	155.00
Medicare	37	36.24	37.00
Mileage/Bank Runs	400	441.25	-
Total Treasurer	\$ 3,092	\$ 3,132.53	\$ 2,692.00
Information Systems			
Computer Contract	2,682	3,313.25	3,300.00
Computer Equipment			2,200.00
Consultation & Training	500	350.00	2,000.00
Total Inf. Systems	\$ 3,182	3,663.25	7,500.00
Less Reimbursements		(41.00)	
Total Financial Administration	\$ 59,735	\$52,507.46	\$68,607.00
LEGAL EXPENSE			
Legal	5,000	1,456.30	2,000.00
Total Legal	\$ 5,000	1,456.30	\$ 2,000.00
PLANNING & ZONING			
Planning Board			
Clerical, Payroll	450	-	450.00
FICA	30	-	30.00
Medicare	10	-	10.00
Board Operations	300	183.84	300.00
Printing	450	-	450.00
Dues/Subscriptions	650	584.00	650.00
CIP/Regulations	500	223.00	500.00
Training	250	-	250.00
Advertising	300	-	300.00
Total Planning Board	\$ 2,940	\$ 990.84	\$ 2,940.00
Board of Adjustment			
Clerical, Payroll	400	351.00	400.00
FICA	25	21.76	25.00
Medicare	6	5.09	6.00
Board Operations	100	12.50	50.00
Total Board of Adjustment	\$531	390.35	481.00
Total Planning & Zoning	\$ 3,471	1,381.19	3,421.00
GENERAL GOVERNMENT BUILDINGS			
Payroll Expense	3,750	2,751.75	2,800.00
FICA	248	170.61	174.00

Medicare	58	39.90	41.00
Electricity	1,550	1,276.69	1,400.00
Heat & Propane	2,250	3,064.84	3,000.00
Maintenance Supplies	1,200	779.30	1,000.00
Alarm Maintenance	400	454.53	500.00
Preservation	1,400	646.50	2,000.00
Archives Electricity	330	282.08	300.00
Archives Heat	500	553.90	600.00
Archives Supplies	100	112.63	100.00
Police Station Repairs		2,400.00	-
Less Reimbursements		(30.00)	
Total General Government Buildings	\$ 11,786	\$ 12,502.73	\$ 11,915.00

INSURANCE

Insurance			
Property	997	1,008.00	1,008.00
Health Ins Deductible Capital Reserve	8,800	10,095.96	2,263.00
Less Reimbursement/Trust Funds		(1,295.96)	
Workers' Compensation	19,152	17,609.00	17,814.00
General Liability	6,482	6,280.00	6,280.00
Police Liability	3,556	3,556.00	4,650.00
Public Officials Bonding	N/C	-	nc
Unemployment Compensation	1,800	1,767.89	1,140.00
Vehicles	2,880	2,880.00	2,880.00
Total Insurance	\$ 43,667	\$ 41,900.89	\$ 36,035.00

Motor Fuel

Gas	\$ 7,000	\$ 5,834.75	\$ 7,000.00
Diesel	\$ 11,000	\$ 10,470.93	\$ 11,000.00
Total Motor Fuel	\$ 18,000	\$ 16,305.68	\$ 18,000.00

TOTAL GENERAL GOVERNMENT **\$ 189,754** **\$ 170,094.29** **\$ 187,982.00**

PUBLIC SAFETY

POLICE

Salary	23,730	23,826.40	27,000.00
Officers, Payroll	14,370	7,321.50	12,000.00
Health Insurance	5,581	5,115.55	6,446.00
FICA	890	378.22	744.00
Medicare	209	88.44	174.00
Retirement	648	709.70	710.00
Telephone	840	908.56	890.00
Animal Control	500	-	200.00
Dues	100	10.00	25.00
Clerical Supplies	400	339.24	300.00
Cruiser Maintenance	1,200	1,312.67	1,600.00
Equipment	1,000	926.19	500.00
School/Training	500	733.00	400.00
Uniforms	750	938.01	300.00

Custodial	-	279.00	250.00
Electricity	800	653.46	625.00
Heat	1,400	1,452.88	1,450.00
Repairs & Maintenance	300	7.50	300.00
Alarm Maintenance	275	313.23	380.00
Less Reimbursements		(296.65)	
Total Police	\$ 53,493	\$ 45,016.90	\$ 54,294.00
FIRE DEPARTMENT			
Administration	950	633.54	800.00
Insurance	9,500	8,889.00	9,500.00
Supplies	1,000	536.81	1,000.00
Performance Pay	220	180.00	250.00
Equipment	3,500	5,579.30	3,500.00
Fire Pond Maintenance		752.73	100.00
Training	4,000	4,498.61	4,000.00
Vehicle Repairs	4,550	3,588.35	6,000.00
Air Bottles & Extinguishers	400	565.72	600.00
NFPA Physicals & Medical	600	-	600.00
Telephone	850	745.52	850.00
Electricity	1,890	1,913.20	1,900.00
Heat	2,000	2,169.11	2,400.00
Alarm Maintenance	400	366.68	400.00
Building Maintenance	850	508.21	3,850.00
Reimbursements		(150.00)	
Total Fire Department	\$ 30,710	\$ 30,776.78	\$ 35,750.00
EMERGENCY MANAGEMENT			
Emergency Management	100	-	100.00
Forest Fire Control	1,000	1,488.82	1,000.00
Less Forest Fire Reimbursement			
E911 Numbering/Maps	1,000	1,367.80	1,000.00
Less Reimbursements		(75.00)	
E911/Payroll Expense		905.87	-
E911/Town Share FICA		56.17	-
E911/Town Share Medicare		13.14	-
Total Emergency Management	\$ 2,100	\$ 3,756.80	\$ 2,100.00
EMERGENCY COMMUNICATIONS			
Telephone Lines	1,260	977.29	1,250.00
Dispatch	3,970	3,368.00	4,050.00
Radio Tower Electricity	140	145.62	150.00
Radio & Pager Repairs	1,400	1,855.12	1,400.00
Improve or Replace	4,870	4,353.00	4,500.00
Total Emergency Communications	\$ 11,640	\$ 10,699.03	\$ 11,350.00
TOTAL PUBLIC SAFETY	\$ 97,943	\$ 90,250.51	\$ 103,494.00

HIGHWAY, STREETS & BRIDGES

HIGHWAY DEPARTMENT

Elected Payroll	26,389	27,260.44	27,338.00
Elected, Overtime Payroll	3,749	4,148.57	4,297.00
Elected, Other, Vacation, Sick, Holiday,	3,313	3,032.43	6,173.00
Payroll Expense	63,993	74,906.07	71,950.00
Clerical, Payroll	500	460.00	500.00
Overtime, Payroll	11,737	12,818.07	12,326.00
Other, Vacation, Sick, Holiday, Payroll	9,157	5,304.35	7,480.00
Health Insurance	16,018	17,878.58	24,572.00
FICA	6,931	7,940.88	8,070.00
Medicare	1,621	1,857.06	1,888.00
Retirement	3,773	3,910.29	4,881.00
Drug & Alcohol Testing	950	680.00	950.00
Telephone	925	683.76	900.00
Electricity	2,000	2,619.89	2,600.00
Heat & Oil	2,100	1,805.57	2,400.00
Alarm Maintenance	200	183.33	200.00
Rentals & Leases	6,000	6,637.10	6,000.00
Safety	1,500	2,294.47	1,500.00
Dues	100	20.00	100.00
Parts, Supplies & Equipment	25,000	38,637.39	30,000.00
Vehicle Maintenance, Parts Supplies	15,000	19,743.88	10,000.00
Road Care Payroll		1,120.23	
Road Care/Town Share FICA		60.31	
Road Care/Town Share Medicare		14.10	
Road Care Materials	38,000	36,190.12	40,000.00
Miscellaneous	1,000	1,180.81	1,000.00
Uniforms	3,000	3,563.95	3,500.00
Other Road Improvements/Payroll Expense		246.88	
Other Road Improvements/ Town Share FICA		15.31	
Other Road Improvements/Town Share Medicare		3.58	
Road Improvements	10,000	4,829.60	10,000.00
Emergency/Payroll	-	4,660.34	
Emergency/Town Share FICA	-	288.93	
Emergency/Town Share Medicare	-	67.58	
Emergency Supplies & Equipment	10,000	9,040.25	10,000.00
Streetlights	1,550	1,516.28	1,550.00
FEMA Reimbursement/ Materials		17,369.00	
Adjustment/Reimbursement		(31,490.94)	
TOTAL HIGHWAYS, STREETS			
& BRIDGES	\$264,506	\$281,498.46	\$ 290,175.00

SANITATION

SOLID WASTE DISPOSAL

Payroll Expense	12,126	11,335.48	16,796.00
Overtime Payroll Expense		449.76	500.00
Other, Sick, Vacation, Holidays	1,722	656.88	1,824.00
Health Insurance	5,581	5,580.60	6,446.00
FICA	859	771.43	1,185.00
Medicare	201	180.41	277.00
Retirement	470	501.10	699.00
Electricity	500	577.44	420.00
Heat & Propane		959.29	150.00
Miscellaneous	350	477.17	350.00
Dues	100	58.48	100.00
Vehicle Maintenance	2,000	2,330.11	4,600.00
Transportation Removal	21,000	22,087.35	24,500.00
Marlow Pickups	1,680	1,680.00	1,680.00
Rentals & Leases	2,500	2,110.00	5,000.00
Safety	200	188.51	200.00
Uniforms	507	507.00	507.00
Telephone	225	284.00	300.00
Training	200	165.00	200.00
Less Reimbursements			
Total Solid Waste	\$50,221.00	\$50,900.01	\$65,734.00

LANDFILL CLOSURE

Payroll		37.20	-
FICA		2.31	-
Medicare		0.54	-
Cleanup Closure/Water Tests		8,171.57	3,900.00
Reimbursements			
Total Landfill Closure		\$8,211.62	\$3,900.00
TOTAL SANITATION	\$50,221	\$59,111.63	\$69,634.00

HEALTH & WELFARE

COMMUNITY SERVICES

Community Youth Advocates	250	250.00	250.00
Lake Sunapee Home Health Care	2,204	2,204.00	1,590.00
Marlow Ambulance	100	100.00	100.00
Project Lift	-	-	175.00
Sullivan County Hospice	250	250.00	250.00
Washington Rescue Squad	3,000	3,000.00	3,000.00
Old Age Assistance	-	-	-
Southwestern Community Services	500	500.00	500.00
Less Reimbursements		(734.67)	
Total Community Services	\$6,304	5,569.33	5,865.00

HEALTH DEPARTMENT

Officers, Payroll	929	28.00	929.00
FICA	58	1.74	58.00
Medicare	13	0.41	13.00
Departmental Expenses	500	439.19	500.00
Less Reimbursement		(15.00)	
Total Health Department	\$ 1,500.00	\$454.34	\$ 1,500.00

WELFARE

Community Assistance	7,000	65.00	7,000.00
General Welfare	553	1,022.66	553.00
Administration, Payroll	900	403.00	900.00
FICA	62	24.99	62.00
Medicare	15	5.82	15.00
Dues	35	35.00	35.00
Departmental Expenses	-135	132.87	135.00
Total Welfare	\$8,700	1,689.34	8,700.00
TOTAL HEALTH & WELFARE	\$16,504	\$7,713.01	\$ 16,065.00

CULTURE & RECREATION

Parks & Recreation

Secretary Payroll Expense	800	306.60	800.00
Secretary/Town Share FICA	50	19.00	50.00
Secretary/Town Share Medicare	12	4.45	12.00
Reg Maint/Water Tests	100	90.00	100.00
Reg Maint/ Bandstand Electricity	50	75.87	100.00
Reg Maint/ Bandstand	200		200.00
Reg Maint/Miscellaneous	1,200	914.05	1,200.00
Reg Maint/Lawn Care	7,000	7,098.00	7,500.00
Summer Program/Payroll	9,400	9,800.00	12,000.00
Summer Program/FICA	583	607.58	744.00
Summer Program/ Medicare	136	142.07	174.00
Summer Program/ Materials	300	2,178.21	1,000.00
Summer Program/Rec Equipment	300	-	600.00
Camp Morgan			
Custodial Payroll	1,000	1,326.00	1,000.00
Caretaker, Payroll	2,100	2,100.00	2,100.00
Custodial/FICA	31	212.43	192.00
Custodial/Medicare	8	49.65	45.00
Telephone	500	479.30	500.00
Electricity	1,500	1,411.15	1,500.00
Heat & Oil	1,575	1,480.85	1,500.00
Septic Maintenance	200	120.00	200.00
Docks		687.88	2,000.00
Alarm Maintenance	413	377.47	400.00
Cottage Repairs	500	-	1,000.00
Fire Extinguishers	100	59.40	75.00

Grade & Seed Field	100	125.00	100.00
Miscellaneous	500	568.28	500.00
Furniture	100	-	500.00
Special Events	750	830.00	1,000.00
Advertisements	100	118.00	100.00
Kitchen Update	150	105.00	150.00
Reimbursements		(1,805.00)	
Total Parks & Recreation	\$ 29,758	29,481.24	37,342.00

PATRIOTIC PURPOSES

Band Concerts			1,000.00
Patriotic Purposes/Flags	375	319.52	375.00
Less Reimbursements		(75.00)	
Total Patriotic Purposes	\$ 375	244.52	1,375.00

TOTAL CULTURE & RECREATION **\$ 30,133** **29,725.76** **38,717.00**

DEBT SERVICES

Principal-Long Term Debt	47,586	47,586.68	25,000.00
Interest-Long Term Notes	7,640	6,304.93	4,290.00
Interest-Tax anticipation Notes	1,000	-	1,000.00
TOTAL DEBT SERVICE	\$ 56,226	\$53,891.61	\$30,290.00

Operating Transfers Out

Cemeteries			
Transfers to Cemetery Trustees	\$ 10,000	10,000.00	10,500.00
Total Cemeteries	\$ 10,000	\$10,000.00	\$10,500.00

State Revolving Loan Fund		68,493.91	
Less Reimbursements		(73,702.84)	

LIBRARY

Payroll Expense	\$ 6,600	5,482.00	6,600.00
FICA	409	339.88	409.00
Medicare	96	79.50	96.00
Transfers to Trustees	5,895	7,298.62	6,695.00
Less: Trusts & Reimbursements			
Total Library	\$ 13,200	13,200.00	13,800.00

TOTAL OPERATING TRANSFERS OUT **\$ 23,200** **\$ 91,694.91** **\$ 24,300.00**

BASIC OPERATING BUDGET	\$728,487	\$ 783,978	\$ 760,657
Percentage Increase (Decrease)			4.42%

CAPITAL OUTLAY

1994 ADDITIONAL APPROPRIATION ARTICLES

Art 26 Meetinghouse	*760.43	245.65	
Art 28 - Computer System	*12,371	12,071.00	
Total Additional Articles 1994	\$ -	\$ 12,071.00	-

1995 ADDITIONAL APPROPRIATION ARTICLES

Art 3 - Landfill Closure Construction Phase	250,000	-	-
Total Additional Articles 1995	250,000	245.65	-

1996 ADDITIONAL ARTICLES

Art - 9 E.W. Fire Station Roof	1,850	1,680.48	
Art - 11 Compressor for Fire Department	9,000	9,000.00	
Art - 14 Fire Dept. Capital Reserve Fund	21,000	21,000.00	
Art - 16609ck One Way Snow Plow	3,965	3,965.00	
Art - 17 Highway Block Grant	33,214	33,214.00	
Art - 18 Road Improvements	6,786	6,786.00	
Art - 19 Highway Garage Roof	10,858	9,649.44	
Art - 21 Copier for Town Office	5,500	5,100.00	
Art - 23 Land Acquisition, Transfer Station	50,000	50,000.00	
Art - 25 Assessing Software	30,800	-	
Art - 28 Docks at Camp Morgan	15,000	15,000.00	
Art - 32 Center School Roof (Police Station)	5,000	4,756.00	
Total Additional Articles 1996	192,973	160,150.92	-

1997 ADDITIONAL ARTICLES

Art - 4 COPS Grant		35,928.00	
Art - 6 Police Dept. Audio/Visual System		4,223.00	
Art - 8 Capital Reserve/Fire Equipment		30,000.00	
Art - 10 Highway Block Grant		36,331.65	
Art - 11 Road Improvements		3,668.35	
Art - 12 Highway Dump Truck w/Slide in Sander		82,000.00	
Art - 13 Millen Pond Survey		15,000.00	
Art - 14 Highway Septic Design and Site Plan		3,500.00	
Art - 15 Underground Drainage System		20,000.00	
Art - 17 Highland Haven Village District Roads		70,000.00	
Art - 27 Tennis Court For Camp Morgan		12,000.00	
Art - 32 Painting Meeting Room at Town Hall		8,250.00	
Art - 34 Class VI Roads		8,000.00	
Total Additional Articles 1997		328,901.00	

TOWN TOTALS	\$921,460	\$ 944,375	\$1,089,558
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Less:

Est. Revenues, Exclusive of Property Taxes (196,595)	(286,397)	(312,404)	
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TOTAL TOWN

(Amount to be raised by taxes in 1997)	724,865	657,977.75	777,154.00
(Exclusive of School & County Taxes)			

Percentage Increase (Decrease)			18.31%
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Notes:

* = Encumbered from Prior Years

Plodzik & Sanderson
Professional Association/Accountants & Auditors
193 North Main Street Concord New Hampshire 03301-5063 603-225-6996
FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the
Board of Selectmen
Town of Washington
Washington, New Hampshire

We have audited the accompanying general-purpose financial statements of the Town of Washington as of and for the year ended December 31, 1996. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Washington has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Washington, as of December 31, 1996, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town

of Washington. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated January 21, 1997 on our consideration of the Town of Washington's internal control structure and a report dated January 21, 1997 on its compliance with laws and regulations.

January 21, 1997

PLODZIK & SANDERSON
Professional Association

EXHIBIT A — TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group — December 31, 1996

ASSETS AND OTHER DEBITS	Governmental Fund Types			Fiduciary	Account	Total
	General	Special Revenue	Capital Projects	Trust and Agency	Group General Long-Term Debt (Memorandum Only)	
Assets						
Cash and Equivalents	\$ 343,632	\$ 14,108	\$ 73,852	\$ 2,318	\$	\$ 433,910
Investments		6,469		168,142		174,611
Receivables (Net of Allowances For Uncollectibles)						
Taxes	201,802					201,802
Special Assessments-Current	848					848
Special Assessments-Noncurrent	34,080					34,080
Intergovernmental	10,998					10,998
Interfund Receivable	68,890	744				69,634
Disability Tax Liens	6,439					6,439
Disability Tax Liens Reserved Until Collected	(6,439)					(6,439)
Tax Deeded Property Subject to Resale	11,956					11,956
Other Debts						
Amount to be Provided for Retirement of General Long-Term Debt					357,150	357,150
TOTAL ASSETS AND OTHER DEBITS	\$ 672,206	\$ 21,321	\$ 73,852	\$ 170,460	\$ 357,150	\$ 1,294,989
LIABILITIES AND EQUITY						
Liabilities						
Accounts Payable	\$ 9,996	\$	\$	\$	\$	\$ 9,996
Accrued Payroll and Benefits	8,006					8,006
Intergovernmental Payable	332,487					332,487
Interfund Payable	744		68,494	396		69,634
Escrow and Performance Deposits	2,740					2,740
Deferred Tax Revenues	34,080					34,080
Anticipation Notes Payable			73,703			73,703
General Obligation Debt Payable					75,000	75,000
Accrued Landfill Closure and Postclosure Costs					277,000	277,000
Compensated Absences Payable					5,150	5,150
Total Liabilities	388,053		142,197	396	357,150	887,796
Equity						
Fund Balances						
Reserved For						
Tax Deeded Property	11,956					11,956
Reserved For Endowments				110,262		110,262
Reserved For Encumbrances	33,619					33,619
Reserved For Special Purposes				59,802		59,802
Unreserved						
Designated For Special Purposes		21,321				21,321
Undesignated (Deficit)	238,578		(68,345)			170,233
Total Equity	284,153	21,321	(68,345)	170,064		407,193
TOTAL LIABILITIES AND EQUITY	\$ 672,206	\$ 21,321	\$ 73,852	\$ 170,460	\$ 357,150	\$ 1,294,989

The notes to financial statements are an integral part of this statement.

Continuation of Auditor's Report

EXHIBIT B
TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Revenues					
Taxes	\$1,647,453	\$	\$	\$	\$1,647,453
Licenses and Permits	89,503				89,503
Intergovernmental	112,975				112,975
Charges for Services	475				475
Miscellaneous	47,955	5,340	149	1,525	54,969
Other Financing Sources					
Operating Transfers In	57	24,825		29,800	54,682
Total Revenues and Other Financing Sources					
	<u>1,898,418</u>	<u>30,165</u>	<u>149</u>	<u>31,325</u>	<u>1,960,057</u>
Expenditures					
Current					
General Government	161,248	10,331		1,296	172,875
Public Safety	88,940				88,940
Highways and Streets	328,701				328,701
Sanitation	56,669				56,669
Health	6,152				6,152
Welfare	1,690				1,690
Culture and Recreation	29,776	16,005			45,781
Debt Service	53,892				53,892
Capital Outlay	153,815		68,494	4,563	226,872
Intergovernmental	1,069,800				1,069,800
Other Financing Uses					
Operating Transfers Out	53,000				53,000
Total Expenditures and Other Financing Uses					
	<u>2,003,683</u>	<u>26,336</u>	<u>68,494</u>	<u>5,859</u>	<u>2,104,372</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses					
	(105,265)	3,829	(68,345)	25,466	(144,315)
Fund Balances - January 1					
	<u>389,418</u>	<u>17,492</u>		<u>14,899</u>	<u>421,809</u>
Fund Balances (Deficit) - December 31					
	<u>\$284,153</u>	<u>\$21,321</u>	<u>\$(68,345)</u>	<u>\$40,365</u>	<u>\$277,494</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1996

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$1,580,882	\$ 1,647,453	\$66,571
Licenses and Permits	74,250	89,503	15,253
Intergovernmental	98,975	112,975	14,000
Charges for Services	400	475	75
Miscellaneous	45,715	47,955	2,240
Other Financing Sources			
Operating Transfers In		57	57
Total Revenues and Other Financing Sources	<u>1,800,222</u>	<u>1,898,418</u>	<u>98,196</u>
Expenditures			
Current			
General Government	180,954	159,882	21,072
Public Safety	97,943	89,740	8,203
Highways and Streets	294,468	328,701	(34,233)
Sanitation	50,221	56,669	(6,448)
Health	7,804	6,152	1,652
Welfare	8,700	1,690	7,010
Culture and Recreation	30,133	29,776	357
Debt Service	56,226	53,892	2,334
Capital Outlay	171,973	171,301	672
Intergovernmental	1,069,800	1,069,800	
Other Financing Uses			
Operating Transfers Out	<u>53,000</u>	<u>53,000</u>	
Total Expenditures and Other Financing Uses	<u>2,021,222</u>	<u>2,020,603</u>	<u>619</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ (221,000)</u>	<u>(122,185)</u>	<u>\$ 98,815</u>
Increase in Reserved Fund Balance		(1,944)	
Unreserved Fund Balances - January 1		<u>362,707</u>	
Unreserved Fund Balances - December 31		<u>\$ 238,578</u>	

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 1,580,882	\$1,647,453	\$ 66,571
			74,250	89,503	15,253
			98,975	112,975	14,000
			400	475	75
	2,907	2,907	45,715	50,862	5,147
<u>23,200</u>	<u>24,825</u>	<u>1,625</u>	<u>23,200</u>	<u>24,882</u>	<u>1,682</u>
<u>23,200</u>	<u>27,732</u>	<u>4,532</u>	<u>1,823,422</u>	<u>1,926,150</u>	<u>102,728</u>
10,000	10,331	(331)	190,954	170,213	20,741
			97,943	89,740	8,203
			294,468	328,701	(34,233)
			50,221	56,669	(6,448)
			7,804	6,152	1,652
			8,700	1,690	7,010
13,200	16,005	(2,805)	43,333	45,781	(2,448)
			56,226	53,892	2,334
			171,973	171,301	672
			1,069,800	1,069,800	
			<u>53,000</u>	<u>53,000</u>	
<u>23,200</u>	<u>26,336</u>	<u>(3,136)</u>	<u>2,044,422</u>	<u>2,046,939</u>	<u>(2,517)</u>
<u>\$ -0-</u>	1,396	\$ <u>1,396</u>	\$ <u>(221,000)</u>	(120,789)	<u>100,211</u>
				(1,944)	
	12,712			375,419	
	<u>\$ 14,108</u>			<u>\$ 252,686</u>	

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF WASHINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Operating Revenues</u>	
New Fund	\$ 1,580
Interest and Dividends	<u>6,243</u>
 <u>Total Operating Revenues</u>	 7,823
 <u>Operating Expenses</u>	
Trust Income Distributions	<u>683</u>
 <u>Operating Income</u>	 7,140
 <u>Operating Transfers</u>	
Transfers Out	<u>(1,682)</u>
 <u>Net Income</u>	 5,458
 <u>Fund Balance - January 1</u>	 <u>124,241</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 129,699</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF WASHINGTON, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	Fiduciary Fund Type Nonexpendable Trust Funds
Cash Flows From Operating Activities	
Interest and Dividends Received	\$ 6,243
New Funds Received	1,580
Trust Income Distributions	(683)
Operating Transfers Out - To Other Funds	<u>(1,625)</u>
<u>Net Cash Provided by Operating Activities</u>	5,515
Cash Flows From Investing Activities	
Purchase of Investment Securities	<u>(53,212)</u>
<u>Net (Decrease) in Cash</u>	(47,697)
Cash - January 1	<u>50,015</u>
Cash - December 31	<u>\$ 2,318</u>
<i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>	
Net Income	\$ 5,458
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities	
Increase in Due To Other Funds	<u>57</u>
<u>Net Cash Provided by Operating Activities</u>	<u>\$ 5,515</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF WASHINGTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Washington, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Washington (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Shedd Free Library
Cemetery Trustees
Recycling

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Landfill Closure and Transfer Station Fund is included in this fund type.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Fund

Town Trusts

Expendable Trust Funds

Town Trusts

Capital Reserve

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

C. Measurement Focus/Basis of Accounting

Governmental and Expendable Trust Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1996, \$221,000 of the beginning General Fund fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

	General Fund
<u>Expenditures and Other Financing Uses</u>	
Per Exhibit C (Budgetary Basis)	\$ 2,020,603
<u>Adjustments</u>	
<u>Basis Difference</u>	
Encumbrances - December 31, 1995	16,699
Encumbrances - December 31, 1996	<u>(33,619)</u>
Per Exhibit B (GAAP Basis)	<u>\$ 2,003,683</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, including Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes involved in bankruptcy have been reserved. Also, an additional reserve representing future potential abatements and tax deedings of the current receivables has been recognized. The reserve totals \$35,000 at December 31, 1996.

The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in accordance with the "60-day rule." Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception and therefore Level 4 GAAP compliance may be reached. Level 4 includes "widely recognized and prevalent practices."

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Account Group.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserve for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserve for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Tax Deeded Property - represents properties for which the Town has acquired deeds through the tax lien process, and expects to sell during the subsequent year.

Reserve for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances

Project Deficit

There is a deficit of \$68,345 in the Capital Projects (Landfill Closure) Fund at December 31, 1996. This deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes au-

thorized to finance the project are not recognized on the financial statements until issued.

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1996:

Special Revenue Funds	
Cemetery Trustees	\$ 331
Shedd Free Library	<u>2,805</u>
 Total	 <u>\$3,136</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

NOTE 3 - ASSETS

A. Cash and Equivalents

All bank balances of deposits as of December 31, 1996, were insured by Federal Depository Insurance (FDIC) or collateralized with securities held by the Town or its agent (CFX Bank) in the Town's name.

B. Investments

Investments made by the Town are summarized below.

	<u>Carrying Amount</u>	<u>Market Value</u>
New Hampshire Public Deposit Investment Pool	<u>\$ 174,611</u>	<u>\$ 174,611</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1996, upon which the 1996 property tax levy was based was \$89,010,954.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Washington School District, Sullivan County, and Highland Haven Precinct, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1996, was as follows:

	<u>Taxpayers in the Highland Haven Precinct</u>	<u>All Other Taxpayers</u>
Municipal Portion	\$ 6.22	\$ 6.22
School Tax Assessment	9.32	9.32
County Tax Assessment	2.53	2.53
Precinct Tax Assessment	<u>4.48</u>	<u> </u>
<u>Total</u>	<u>\$ 22.55</u>	<u>\$ 18.07</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 26 placed a lien for all uncollected 1995 property taxes.

Taxes receivable at December 31, 1996, are as follows:

<u>Property Taxes</u>	
Levy of 1996	\$ 138,059
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1995	57,728
Levy of 1994	33,457
Prior Levies	7,558
Less: Reserve for estimated uncollectible taxes	(35,000)
Total Taxes Receivable	\$ 201,802

D. Other Receivables

Receivables as of December 31, 1996, are as follows:

	General
<u>Receivables</u>	
Liens	\$ 6,439
Intergovernmental	10,998
Special Assessments	34,928
Allowance for Uncollectible Amounts	(6,439)
Net Total Receivables	\$ 45,926

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1996 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 68,890	\$ 744
<u>Special Revenue Fund</u>		
Recycling	744	
<u>Capital Projects Fund</u>		
Landfill Closure		68,494
<u>Trust Funds</u>		
Nonexpendable Town Trusts		57
Expendable Town Trusts		339
<u>Totals</u>	<u>\$ 69,634</u>	<u>\$ 69,634</u>

F. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During fiscal year 1996, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability

loss subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability Loss.

The Trust maintains, on behalf of its members, the following re-insurance policies shared by the membership for the year ended June 30, 1997.

1. United States Fidelity and Guaranty Company (USF&G) Casualty Facultative Reinsurance Certificate #GC12225404500 which provides general liability and public officials liability coverage in the amount of \$1,500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
2. United States Fidelity and Guaranty Company (USF&G) Property Facultative Reinsurance Certificate #GC12225404600 which provides property and auto physical damage coverage in the amount of \$500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
3. Swiss Reinsurance America Corporation Property Facultative Reinsurance Certificate #116781 which provides property and auto physical damage coverage in excess of the Trust Self-Insured Retention and the (USF&G) Property Facultative Reinsurance Certificate, up to the total property and vehicle schedule on file with the Trust for its entire membership.
4. United States Fidelity and Guaranty Corporation provides some members with higher limits of from \$1 to \$4 million in excess of the underlying \$2 million.
5. Members of the Trust also share Kemper National Insurance Companies Boiler and Machinery Policy #3XN 025 476-01 which provides a \$30,000,000 limit resulting from any "one accident" subject to a \$1,000 deductible.

Contributions paid in 1996 for fiscal year ending June 30, 1997, to be recorded as an insurance expense/expenditure totaled \$13,274. Unpaid contributions for the year ending June 30, 1997 and due in 1996 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1996, totaled \$-0-.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Town foresees no likelihood of an additional assessment for any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Washington shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintained on behalf of its members the following insurance policy shared by the membership for the year ended December 31, 1996:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1996 include:

General Fund

School District Balance
1996-97 Assessment

\$ 332,487

B. Deferred Revenue

General Fund

Deferred revenue at December 31, 1996, totals \$34,080 and consists of betterment assessments levied in advance of the fiscal year to which they apply.

C. Defined Benefit Pension Plan

Plan Description and Provisions

The New Hampshire Retirement System (System) is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation. The Town of Washington participates in the System and the payroll for employees covered by the System for the year ended December 31, 1996, was \$155,516; the Town's total payroll was \$239,300.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I - Members at age 60 qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest three years. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. AFC is defined as the average of the three highest salary years, and for benefit calculation purposes only, the final year's salary can not exceed by more than 150% the higher of the previous year's salary or the salary for the highest year used in the calculation of AFC (not including the final year's salary). At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 or members in service with at least 20 or more years of service, whose age plus service is equal to or greater than 70 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - Members who are age 60, or members who are at least age 45 with at least 20 years creditable service can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years.

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances subject to meeting various eligibility requirements; benefits are based on AFC or earnable compensation and/or service.

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town contributed 2.73% for police officers, 5.12% for firefighters and 3.39% for other employees, during the year ended December 31, 1996. The contribution requirement was as follows:

Town's Portion	\$ 5,121
Employees' Portion	<u>8,862</u>
<u>Total</u>	<u>\$13,983</u>

The amount shown as "pension benefit obligation" is based on a standardized measurement which reflects the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the

System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1996, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1995, projected to June 30, 1996, was \$2.419 billion. The System's net assets available for benefits on June 30, 1996, (valued at market) were \$2.564 billion. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available and is presented in the System's June 30, 1996 annual financial report (the latest year available).

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

D. Landfill Closure and Postclosure Care Costs

Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized in the General Long-Term Debt Account Group based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill closure and postclosure care costs is \$277,000 as of December 31, 1996, which is based on 100% usage (filled) of the landfill. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of December 31, 1996. However, the actual

cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The State of New Hampshire Department of Environmental Services requires that all entities which receive licensing for landfills since 1991 meet general financial assurance requirements. The Town has met these requirements by finalization of a comprehensive plan to be implemented at a predetermined time during the operational life of the facility which will generate the required funds for closure, obtaining an irrevocable letter of credit from an institution regulated and examined by a federal or New Hampshire state agency, maintaining an insurance policy, a surety bond, self-insurance.

The Town expects to finance the closure and postclosure care costs by issuance of long-term debt.

E. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1996:

	General Obligation Debt Payable	Compensated Absences Payable	Accrued Landfill Closure and Postclosure Care Cost	Total
<i>General Long-Term Debt</i>				
<i>Account Group</i>				
Balance, Beginning of Year	\$ 122,586	\$ 4,714	\$ 106,805	\$234,105
Retired	(47,586)			(47,586)
Net increase in Compensated Absences Payable		436		436
Net increase in Accrued Landfill Closure and Postclosure Care Costs			170,195	170,195
Balance, End of Year	<u>\$75,000</u>	<u>\$5,150</u>	<u>\$277,000</u>	<u>\$357,150</u>

Long-term debt payable at December 31, 1996, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/96</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Camp Morgan Land Acquisition Notes	\$240,000	1980	1999	5.00	\$45,000
Valley Road Construction Bonds	\$125,000	1990	1999	6.75-6.80	<u>30,000</u>
					\$75,000

<u>Compensated Absences Payable</u>	
Accrued Vacation Leave	5,150
<u>Accrued Landfill Closure</u>	
and Postclosure Care Costs	<u>277,000</u>
<u>Total General Long-Term</u>	
Debt Account Group	<u>\$357,150</u>

Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1996, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Fund Debt		
	Principal	Interest	Total
1997	25,000	3,915	28,915
1998	25,000	2,485	27,485
1999	<u>25,000</u>	<u>1,055</u>	<u>26,055</u>
<u>Totals</u>	<u>\$75,000</u>	<u>\$ 7,455</u>	<u>\$ 82,455</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of December 31, 1996 were as follows:

<u>Per Town</u> <u>Meeting Vote of</u>	<u>Purpose</u>	<u>Unissued</u> <u>Amount</u>
March 10, 1992	Recycling/Transfer Equipment	\$11,866
March 14, 1995	Landfill Closure	<u>\$250,000</u>
Total		<u>\$261,866</u>

NOTE 5 - SHORT-TERM DEBT

Anticipation Notes Payable

State statutes allow the Town to incur debt up to the amount of the bond authorization in anticipation of the issuance of long-term debt in order to pay current expenses of a capital project. The Town is participating in the State Revolving Loan Program. This program allows the Town to make requests and draw down funds on an as needed basis. When the project is complete, the obligation for this debt will be recognized. At

December 31 1996, the Town has made requests totaling \$73,703, which is disclosed on the balance sheet of the Capital Projects Fund.

NOTE 6 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	<u>\$ 33,619</u>
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Reserve for Special Purposes

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

Nonexpendable Trust Funds (Income Balances)

Cemetery Perpetual Care	\$ 13,406
Library	330
School Purposes	<u>5,701</u>

<u>Total Nonexpendable Trust Funds</u>	\$ 19,437
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Capital Reserve Funds

Fire Apparatus	21,750
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General Fund Trust (RSA 31:19-a)

Health Insurance	<u>18,615</u>
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<u>Total Reserved for Special Purposes</u>	<u>\$ 59,802</u>
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Reserve for Tax Deeded Property

The \$11,956 reserved for tax deeded property represents properties for which the Town has acquired deeds through the tax lien process and expects to sell in the subsequent year.

Reserved for Endowments

The amount reserved for endowments at December 31, 1996 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended.

The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1996 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Perpetual Care	\$ 54,718
Bailey Road	1,000
School	19,124
Library	<u>35,420</u>
<u>Total</u>	<u>\$110,262</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The \$21,321 designated for special purposes, representing Special Revenue Fund balances which management intends to use in the subsequent years, is as follows:

<u>Special Revenue Funds</u>	
Shedd Free Library	\$10,537
Cemetery Trustees	3,571
Recycling	<u>7,213</u>
<u>Total</u>	<u>\$21,321</u>

NOTE 7 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

SCHEDULE A-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1996

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 1,546,782	\$1,610,408	\$63,626
Land Use Change	1,100		(1,100)
Yield	5,000	4,901	(99)
Interest and Penalties on Taxes	28,000	32,144	4,144
Total Taxes	<u>1,580,882</u>	<u>1,647,453</u>	<u>66,571</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	250	439	189
Motor Vehicle Permit Fees	70,000	83,872	13,872
Building Permits	1,000	1,560	560
Other Licenses, Permits and Fees	3,000	3,632	632
Total Licenses and Permits	<u>74,250</u>	<u>89,503</u>	<u>15,253</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	16,249	16,249	
Highway Block Grant	33,214	33,214	
State and Federal Forest Land Reimbursement	4,980	4,980	
Other Reimbursements		6,704	6,704
<u>Federal</u>			
Emergency Management	29,962	29,962	
COPS	14,570	20,767	6,197
<u>Other Governments</u>		1,099	1,099
Total Intergovernmental Revenues	<u>98,975</u>	<u>112,975</u>	<u>14,000</u>
<u>Charges For Services</u>			
Income From Departments	400	475	75
<u>Miscellaneous Revenues</u>			
Special Assessments	12,715	12,715	
Sale of Municipal Property		50	50
Interest on Investments	8,000	9,242	1,242
Rent of Property		1,370	1,370
Fines and Forfeits		100	100
Insurance Dividends and Reimbursements	25,000	23,989	(1,011)
Other	489	489	
Total Miscellaneous Revenues	<u>45,715</u>	<u>47,955</u>	<u>2,240</u>

SCHEDULE A-1 (Continued)
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1996

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Trust and Agency Funds	_____	57	57
<u>Total Revenues and Other Financing Sources</u>	1,800,222	<u>\$1,898,418</u>	<u>\$ 98,196</u>
<u>Unreserved Fund Balance Used To Reduce Tax Rate</u>	221,000		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 2,021,222</u>		

The notes to financial statements are an integral part of this statement.

SCHEDULE A-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

Current	Encumbered From 1995	Appropriations 1996	Expenditures Net of Refunds	Encumbered To 1997	(Over) Under Budget
General Government	\$	\$ 37,448	\$ 33,031	\$	\$ 4,417
Executive		10,647	11,584		(937)
Election, Registration, and Vital Statistics		59,735	52,170		7,565
Financial Administration		5,000	1,456		3,544
Legal Expenses		3,471	1,381		2,090
Planning and Zoning	1,366	11,786	12,219		933
General Government Buildings		34,867	33,101		1,766
Insurance, not otherwise allocated		18,000	16,306		1,694
Other					
Total General Government	<u>1,366</u>	<u>180,954</u>	<u>161,248</u>		<u>21,072</u>
Public Safety		53,493	45,591	800	7,102
Police Department		30,710	31,256		(546)
Fire Department		2,100	1,414		686
Emergency Management		11,640	10,679		961
Other Public Safety		97,943	88,940	800	8,203
Total Public Safety		<u>292,918</u>	<u>327,185</u>	<u>800</u>	<u>(34,267)</u>
Highways and Streets		1,550	1,516		34
Highways and Streets		294,468	328,701		(34,233)
Street Lighting					
Total Highways and Streets		<u>294,468</u>	<u>328,701</u>		<u>(34,233)</u>
Sanitation		50,221	50,650		(429)
Solid Waste Disposal			6,019		(6,019)
Other Sanitation		50,221	56,669		(6,448)
Total Sanitation		<u>50,221</u>	<u>56,669</u>		<u>(6,448)</u>
Health		1,000	159		841
Administration		6,304	5,569		735
Health Agencies and Hospitals		500	424		76
Other Health		7,804	6,152		1,652
Total Health		<u>1,000</u>	<u>1,000</u>		<u>0</u>
Welfare		1,147	602		545
Administration		7,553	1,088		6,465
Direct Assistance		8,700	1,690		7,010
Total Welfare		<u>1,147</u>	<u>1,147</u>		<u>0</u>

SCHEDULE A-2 (Continued)
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

	Encumbered From 1995	Appropriations 1996	Expenditures Net of Refunds	Encumbered To 1997	(Over) Under Budget
Culture and Recreation					
Parks and Recreation		29,758	29,481		277
Patriotic Purposes		375	295		80
Total Culture and Recreation		<u>30,133</u>	<u>29,776</u>		<u>357</u>
Debt Service					
Principal of Long-Term Debt		47,586	47,587		(1)
Interest Expense - Long-Term Debt		7,640	6,305		1,335
Interest Expense - Tax Anticipation Notes		1,000			1,000
Total Debt Service		<u>56,226</u>	<u>53,892</u>		<u>2,334</u>
Capital Outlay					
Land and Improvements					
Camp Morgan Docks		15,000	15,000		
Road Construction		40,000	40,000		
Patented Property		50,000	50,000		
Machinery, Vehicles and Equipment					
Computer System	12,371	30,800	12,071	300	400
Assessing Software		5,100	5,100	30,800	
Office Copier		3,965	3,965		
Snow Plow		9,000	9,000		
Fire Department Compressor					
Buildings					
Center School Roof		5,000	4,757		243
East Washington Fire Roof		1,850	1,680		170
Town Hall Repairs	760		250	510	
Highway Garage Roof		10,858	9,649	1,209	
Other Improvements					
Emergency System	2,202		2,343		(141)
Total Capital Outlay	<u>15,333</u>	<u>171,973</u>	<u>153,815</u>	<u>32,819</u>	<u>672</u>
Intergovernmental					
School District Assessment		832,487	832,487		
County Tax Assessment		226,404	226,404		
Precinct Assessment		10,909	10,909		
Total Intergovernmental		<u>1,069,800</u>	<u>1,069,800</u>		

SCHEDULE A-2 (Continued)
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

	Encumbered From 1995	Appropriations 1996	Expenditures Net of Refunds	Encumbered To 1997	(Over) Under Budget
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers		23,200	23,200		
Special Revenue Funds		21,000	21,000		
Capital Reserve Funds		8,800	8,800		
Trust and Agency Funds		<u>53,000</u>	<u>53,000</u>		
Total Operating Transfers Out					
Total Appropriations	\$16,699	\$2,021,222	\$2,003,683	\$33,619	\$619
Expenditures and Encumbrances					

SCHEDULE A-3
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1996

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$ 362,707
<u>Deductions</u>		
Unreserved Fund Balance Used		
To Reduce 1996 Tax Rate	\$ 221,000	
Increase In Reserve For Inventories	1,944	
Total Deductions	<u>222,944</u>	
		\$ 139,763
<u>Additions</u>		
<u>1996 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 98,196	
Unexpended Balance of		
Appropriations (Schedule A-2)	<u>619</u>	
1996 Budget Surplus		<u>98,815</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$ 238,578</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1996

<u>ASSETS</u>	<u>Cemetery Trustees</u>	<u>Shedd Free Library</u>	<u>Recycling</u>	<u>Total</u>
Cash and Equivalents	\$ 3,571	\$ 10,537	\$	\$ 14,108
Investments			6,469	6,469
Interfund Receivable	_____	_____	744	744
TOTAL ASSETS	<u>\$ 3,571</u>	<u>\$ 10,537</u>	<u>\$ 7,213</u>	<u>\$ 21,321</u>
<u>FUND BALANCES</u>				
<u>Unreserved</u>				
Designated For Special Purposes	<u>\$ 3,571</u>	<u>\$ 10,537</u>	<u>\$ 7,213</u>	<u>\$ 21,321</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996

	Cemetery <u>Trustees</u>	Shedd Free <u>Library</u>	<u>Recycling</u>	<u>Total</u>
<u>Revenues</u>				
Miscellaneous	\$ 452	\$ 2,455	\$ 2,433	\$ 5,340
<u>Other Financing Sources</u>				
Operating Transfers In	<u>10,000</u>	<u>14,825</u>	_____	<u>24,825</u>
<u>Total Revenues and Other Financing Sources</u>	<u>10,452</u>	<u>17,280</u>	<u>2,433</u>	<u>30,165</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	10,331			10,331
Culture and Recreation	_____	<u>16,005</u>	_____	<u>16,005</u>
<u>Total Expenditures</u>	<u>10,331</u>	<u>16,005</u>	_____	<u>26,336</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	121	1,275	2,433	3,829
<u>Fund Balance - January 1</u>	<u>3,450</u>	<u>9,262</u>	<u>4,780</u>	<u>17,492</u>
<u>Fund Balance - December 31</u>	<u>\$ 3,571</u>	<u>\$ 10,537</u>	<u>\$ 7,213</u>	<u>\$ 21,321</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-3
TOWN OF WASHINGTON, NEW HAMPSHIRE
Special Revenue Fund - Shedd Free Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1996

RevenuesMiscellaneous

Interest Income	\$ 195
Book Sales and Fines	392
Donations	240
Other	<u>1,628</u>

Other Financing SourcesOperating Transfers In

General Fund	13,200
Trust Funds	<u>1,625</u>

Total Revenues and

Other Financing Sources \$ 17,280

ExpendituresCurrentCulture and Recreation

Salaries and Benefits	\$ 5,901
Administrative Costs	1,981
Books, Periodicals and Programs	3,110
Operations and Maintenance of Facilities	4,128
Capital Acquisitions and Improvements	885

Total Expenditures

16,005

Excess of Revenues andOther Financing Sources

Over Expenditures \$ 1,275

Fund Balance - January 1

9,262

Fund Balance - December 31

\$ 10,537

The notes to financial statements are an integral part of this statement.

SCHEDULE C-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
Trust Funds
Combining Balance Sheet
December 31, 1996

<u>ASSETS</u>	Trust Funds			
	Expendable		Nonexpendable	
	Town	Capital Reserve	Town	Total
Cash and Equivalents	\$	\$	\$ 2,318	\$ 2,318
Investments	18,954	21,750	127,438	168,142
TOTAL ASSETS	<u>\$ 18,954</u>	<u>\$ 21,750</u>	<u>\$129,756</u>	<u>\$170,460</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Interfund Payable	\$ 339	\$	\$ 57	\$ 396
<u>Fund Balances</u>				
Reserved For Endowments			110,262	110,262
Reserved For Special Purposes	18,615	21,750	19,437	59,802
Total Fund Balances	18,615	21,750	129,699	170,064
TOTAL LIABILITIES AND FUND BALANCES	<u>\$18,954</u>	<u>\$21,750</u>	<u>\$129,756</u>	<u>\$ 170,460</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996

	<u>Town</u>	<u>Capital Reserve</u>	<u>Total</u>
<u>Revenues</u>			
Interest and Dividend Income	\$ 582	\$ 943	\$ 1,525
<u>Other Financing Sources</u>			
Operating Transfers In	<u>8,800</u>	<u>21,000</u>	<u>29,800</u>
<u>Total Revenues and Other Financing Sources</u>	<u>9,382</u>	<u>21,943</u>	<u>31,325</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,296		1,296
Capital Outlay		<u>4,563</u>	<u>4,563</u>
<u>Total Expenditures</u>	<u>1,296</u>	<u>4,563</u>	<u>5,859</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	8,086	17,380	25,466
<u>Fund Balances - January 1</u>	<u>10,529</u>	<u>4,370</u>	<u>14,899</u>
<u>Fund Balances - December 31</u>	<u>\$ 18,615</u>	<u>\$ 21,750</u>	<u>\$ 40,365</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE I
TOWN OF WASHINGTON, NEW HAMPSHIRE
Schedule of Federal Financial Assistance
For the Fiscal Year Ended December 31, 1996

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass Through Grantors Number	Program or Award Amount	Accrued (Deferred) Grant Revenues January 1, 1996	Revenues	Expenditures	Accrued (Deferred) Grant Revenues December 31, 1996
Department of Justice							
Office of Community Oriented Policing Services							
Public Safety Partnership and Community Policing Grants ("COPS" Grants)							
Washington Police Department	16.710	95UMWX0035	\$ 75,000	\$	\$ 20,767	\$ 20,767	\$
Federal Emergency Management Agency							
Passed Through State of New Hampshire -							
Office of Emergency Management							
Disaster Assistance	83.516	1077-NH-019-78980	17,369		17,369	17,369	
Disaster Assistance	83.516	1144-NH-019-78980	12,593		12,593	12,593	
Disaster Assistance					29,962	29,962	
Totals				\$ -0-	\$ 50,729	\$ 50,729	\$ -0-

**STATEMENT OF BONDED DEBT
TOWN OF WASHINGTON
DECEMBER 31, 1996**

**SHOWING ANNUAL MATURITIES OF OUTSTANDING BONDS
AND LONG-TERM NOTES**

	Land Acquis. Camp Morgan 1979 5%	Valley Rd. 1989 6.75%	
Original	\$240,000	\$125,000	
			Total Maturities
Maturities			
1997	15,000	10,000	25,000
1998	15,000	10,000	25,000
1999	15,000	10,000	25,000
TOTAL	\$45,000	\$30,000	\$75,000

WASHINGTON CEMETERY TRUSTEES
Treasurer's Report
January 1, 1996 - December 31, 1996

Balance on Hand January 1, 1996		\$3,450.22
Income:		
Town Appropriation	\$10,000.00	
Cemetery Lot Sales	400.00	
Bank Interest	49.37	
Total Income		\$10,449.37
Expenses:		
Mowing	\$9,900.00	
Treasurer	6.40	
Maintenance	25.00	
Lot Sales to Town (2 at \$25.00)	50.00	
Perpetual Care	350.00	
Total Expenses		\$10,331.40
Balance on Hand December 31, 1996		\$3,568.19

Respectfully Submitted

Barbara Gaskell
Cemetery Treasurer

**SHEDD FREE LIBRARY
TREASURERS REPORT
1996**

Receipts:

Bank Interest	\$121.76
Book Sale	194.73
Copies	97.60
Fines	197.31
Gifts	240.00
Misc. Income	589.41
T-Shirts	50.92
Town Appropriation 1996	13,200.00
Town Refund Gas & Electric	835.98
Trust Fund Interest	<u>1,625.37</u>
Total Receipts:	\$17,153.08

Expenses:

Capital Outlay and Repairs	\$885.42
Cleaning	1,172.26
Dues/NH Library & Trustees Assoc.	40.00
Electricity	957.08
Encumbered	856.88
Gas	1,468.80
Library/FICA/ Medicare	419.38
Librarian's Wages	5,482.00
Library Expenses	488.89
Library Supplies	513.37
Media	3,110.09
Misc.	5.99
Snow Removal	355.98
Supplies Treas.	74.50
Telephone	<u>174.44</u>
Total Expenses:	\$16,005.08

Check Book Starting Balance 1/1/96	\$9,226.52
Void Check #2172 10/18/95	54.00
Corrected Balance	\$9,280.52
Check Book Ending Balance	\$3,828.52

C.D. for American Disabilities Act	\$6,600.00
Interest on ADA	83.72
Total ADA	\$6,683.77

Barbara J Fields
Treasurer

**TOWN OF WASHINGTON
DETAILED STATEMENT OF PAYMENTS
Year Ending December 31, 1996**

GENERAL GOVERNMENT

EXECUTIVE

Appropriation	\$37,448.00	
Reimbursements	<u>264.65</u>	
	\$37,712.65	
Selectmen's Payroll Expense		
John Callender	1,000.00	
Donald R Dorval	3,800.00	
Guy L. Eaton	4,800.00	
J Rufford Harrison	4,600.00	14,200.00
Town Share FICA	880.40	880.40
Town Share Medicare	205.90	205.90
Mileage Reimbursement		
John Callender	44.90	
Joanne Carriere	8.75	
Donald Dorval	16.50	
Guy Eaton	88.75	
Arline France	33.60	
Rufford Harrison	109.25	
Ronald Jager	19.50	
Janice Philbrick	15.00	336.25
Telephone Expense		
Guy Eaton	5.22	
Granite State Telephone	274.12	
MCI	93.07	372.41
Copier Contract & Repairs	0.00	0.00
Postage Meter Rental		
Pitney Bowes	416.00	416.00
Perambulation	0.00	0.00
Town Report Expenses		
The Country Press	5,125.00	
J Rufford Harrison	8.58	5,133.58
Dues		
N.H.G.F.O.A.	25.00	
NH Municipal Association	500.00	525.00
Supplies		
CPI Printing Service	13.63	
Arline France	22.74	
Gemforms	379.13	
HR Direct	19.90	
J Rufford Harrison	6.80	
Mitche Butterworth	611.11	
New England College Print Shop	155.35	
Office Land	71.95	

Pitney Bowes Inc.	97.33	
Treasurer ST. of NH	548.39	
Premier Printing	8.00	
Quality Re-Inking	171.70	
Lynda Roy	23.53	
Safeguard Business Systems	148.04	
United Business Machines	300.00	
Viking Office Products	235.83	2,813.43
Postage		
Arline France	7.25	
United States Postal Service	1,550.00	
Postmaster, Washington	37.00	
Lynda Roy	15.18	1,609.43
Office Expense		
J Rufford Harrison	126.99	
State of New Hampshire	50.00	
Valley Home Center	(27.97)	149.02
Equipment		
Janice Philbrick	92.87	
Viking Office Products	55.76	148.63
Workshops & Training		
NH Municipal Association	64.75	
Town of Newport	3.00	67.75
Advertising	-0-	-0-
Contingency Fund		
Rymes Heating Oils	1,736.95	1,736.95
Secretary Payroll Expense		
Joanne Carriere	12.00	
Janice Philbrick	8.00	
Michelle Soderlund	3,213.70	3,233.70
Town Share FICA	200.46	200.46
Town Share Medicare	46.89	46.89
Moderator Payroll Expense		
Robert Crane, II	110.00	
Ronald Jager	300.00	
G Michael Otterson	190.00	600.00
Town Share FICA	37.20	37.20
Town Share Medicare	8.70	8.70
TOTAL EXECUTIVE		\$32,721.70
(Balance \$4,990.95)		

ELECTION REGISTRATION AND VITAL STATISTICS

Appropriation	\$10,647.00	
Reimbursements	204.32	
Total Available	\$10,851.32	
Town Clerk Payroll Expense		
Joanne Carriere	506.00	
Charlene Cobb	64.00	
Barbara Gaskell	176.00	
Janice Philbrick	5,457.85	6,203.85

Town Share FICA	397.89	397.89
Town Share Medicare	93.07	93.07
Town Clerk Telephone Expense		
Granite State Telephone	152.26	
MCI	28.11	180.37
Town Clerk Dues		
NH City & Town Clerks Assoc.	20.00	20.00
Town Clerk Supplies		
National Market Reports	106.00	
Janice Philbrick	39.95	
Postmaster, Washington	8.00	
Stark & Son Machining	48.48	
Staples the Office Store	1.99	
Viking Office Products	19.20	223.62
Town Clerk Convention		
The Margate	320.00	
NHCTCA	73.00	
Janice Philbrick	36.50	429.50
Town Clerk Training		
Joanne Carriere	214.00	
Town of Newport	3.00	
Janice Philbrick	116.50	333.50
Supervisors of the Checklist Payroll Expense		
James Gaskell	14.00	
Alan Goodspeed	696.50	
Natalie Jurson	490.00	
Nora Pasioka	479.50	1,680.00
Town Share FICA	104.14	104.14
Town Share Medicare	24.37	24.37
Ballot Clerks Payroll Expense		
Linda M Butterworth	104.00	
Katherine Carlson	97.50	
Vivian Clark	10.00	
Charlene Cobb	105.00	
Arline R France	10.00	
Barbara T Garvin	35.00	
Marcia Goodspeed	220.00	
Alice Hannus	87.50	
Martha Harrison	92.50	
Jeannette Walsh	130.00	891.50
Town Share FICA	55.23	55.23
Town Share Medicare	12.94	12.94
Supplies		
CPI Printing Service	56.28	
Alan Goodspeed	19.00	
Ladies Aux. Wash. Fire Dept.	312.00	
Pherus Press	275.75	
Postmaster, Washington	8.00	
Valley Home Center	3.98	675.01

Advertising		
Granite Quill Allaiance Inc.	308.00	
The Hometown Chronicle	30.00	338.00
School Election Payroll Expense		
Robert Crane, II	30.00	
Barbara Gaskell	36.00	
Alan Goodspeed	17.50	
Natalie Jurson	14.00	
Janice Philbrick	18.00	115.50
School Share FICA	7.16	7.16
School Share Medicare	1.66	1.66
TOTAL ELECTION REGISTRATION & VITAL STATISTICS		\$11,787.31
(Overdraft \$935.19)		

FINANCIAL ADMINISTRATION

Appropriation	\$59,735.00	
Reimbursement	41.00	
Total Available	<u>\$59,776.00</u>	
Accounting Payroll Expense		
Lynda Roy	12,952.50	12,952.50
Trustees of Trust Funds Bookkeeper		
Arline France	500.00	500.00
Town Share FICA	834.05	834.05
Town Share Medicare	195.07	195.07
Deferred Compensation		
ICMA Retirement Trust	413.47	413.47
Accounting Mileage Expense		
Lynda B Roy	95.00	95.00
Accounting Telephone Expense		
Granite State Telephone	350.63	
MCI	26.14	376.77
School & Training		
NH Municipal Association	60.00	60.00
Auditing Services		
Plodzik & Sanderson	4,700.00	4,700.00
Assessors Payroll Expense		
Linda Cook	175.50	
Arline France	5,243.50	
Richard Gasper, Jr.	4,567.50	9,986.50
Town Share FICA	619.16	619.16
Town Share Medicare	144.79	144.79
Assessors Mileage Expense		
Arline France	74.75	74.75
Assessors Telephone Expense		
Arline France	0.60	
Granite State Telephone	243.47	
MCI	12.52	256.59
Tax Maps		
Cartographics Associates, Inc.	600.00	600.00

Assessors Dues		
NH Assoc. of Assessing Officials	20.00	20.00
Registry Expenses		
Sullivan County Registry of Deeds	359.13	359.13
Assessors School & Conference		
Arline France	28.00	
NHAAO	150.00	
NH Municipal Association	120.00	
SPNHF	20.00	318.00
Tax Collector Payroll Expense		
Charlene Cobb	128.00	
Janice Philbrick	7,759.90	
Lynda Roy	100.00	7,987.90
Town Share FICA	495.27	495.27
Town Share Medicare	115.81	115.81
Tax Collectors Telephone Expense		
Granite State Telephone	217.84	
MCI	28.13	245.97
Printing Bills		
Gemforms	965.00	965.00
Tax Collector Dues		
NH Tax Collectors Assoc.	15.00	15.00
Tax Collectors Postage Expense	2,595.00	2,595.00
Miscellaneous		
Patricia Little	10.00	
New England College Print Shop	31.63	
Janice Philbrick	15.00	
Postmaster, Washington	8.00	
Town Hall Press	11.57	76.20
Tax Collectors Conference		
The Balsams Grand Resort Hotel	460.00	
NHTCA/NHCTCA Joint Cert. Comm.	90.00	
NH Tax Collectors Assoc.	20.00	
Janice Philbrick	180.75	750.75
Treasurer Payroll Expense		
Kathleen Iadonisi	2,500.00	2,500.00
Town Share FICA	155.04	155.04
Town Share Medicare	36.24	36.24
Treasurers Mileage Expense (Bank Runs)		
Janice Philbrick	441.25	441.25
Computer Contract		
Business Data Solutions	2,712.00	
North Woods Services	601.25	3,313.25
Data Processing Training		
North Woods Services	350.00	350.00
TOTAL FINANCIAL ADMINISTRATION		\$52,548.46
(Balance \$7,227.54)		

LEGAL EXPENSES

Appropriation	\$5,000.00	
Highway Layout Account		
Upton Sanders & Smith	339.50	339.50
General Expenses		
Upton Sanders & Smith	1,116.80	1,116.80
TOTAL LEGAL EXPENSES		\$1,456.30
(Balance \$3,543.70)		

PLANNING & ZONING

Appropriation	\$3,471.00	
Planning Board		
Payroll Expense	-0-	-0-
Town Share FICA	-0-	-0-
Town Share Medicare	-0-	-0-
Board Operations		
Mitchie Butterworth	35.99	
New England College Print Shop	14.85	
Postmaster, Washington	13.00	
Upper Valley Lake Sunapee Council	120.00	183.84
Dues		
Upper Valley Lake Sunapee Council	584.00	584.00
CIP Regulations	223.00	223.00
Training	-0-	-0-
Advertising	-0-	-0-
Board of Adjustment		
Payroll Expense		
Michelle Soderlund	351.00	351.00
Town Share FICA	21.76	21.76
Town Share Medicare	5.09	5.09
Board Operations		
Office of State Planning	12.50	12.50
TOTAL PLANNING & ZONING		\$1,381.19
(Balance \$2,090.16)		

GENERAL GOVERNMENT BUILDINGS

Appropriation	\$11,786.00	
Encumbered	1,366.12	
Reimbursements	30.00	
Total Available	\$13,182.12	
Custodial Payroll Expense		
Louis Borey	2,751.75	2,751.75
Town Share FICA	170.61	170.61
Town Share Medicare	39.90	39.90
Electricity		
Public Service Company	1,176.69	1,276.69

Heat & Propane		
Best Heating	1,018.49	
Rymes Heating Oils	1,568.69	
J B Vaillancourt Inc.	477.66	3,064.84
Maintenance & Supplies		
Louis Borey	23.84	
Kenco, Inc.	29.00	
La Valley Building Supply	104.09	
Mamakating Electric Company	201.00	
Janice Philbrick	7.59	
Treas. St. of New Hampshire	43.62	
Sani-Clean Distributors	290.00	
Valley Home Center	80.16	779.30
Alarm Maintenance		
Concord Fire Extinguisher Service	51.40	
Mamakating Electric Company	403.13	454.53
Preservation/Ramp		
C.N. Carley Associates	440.25	
James Walsh	50.00	
R J Wright Contractor	156.25	646.50
Archives Electricity		
Shedd Free Library	282.08	282.08
Archives Heat		
Shedd Free Library	553.90	553.90
Archives Supplies		
Matthew Higging (State Library)	10.00	
Sally Krone	52.98	
Treas. St. of New Hampshire	15.00	
University Products, Inc.	34.65	112.63
Police Station Repairs		
John's Masonry	2,400.00	2,400.00
TOTAL GENERAL GOVERNMENT BUILDINGS		\$12,532.73
(Balance \$649.39)		
INSURANCE		
Appropriation	\$43,667.00	
Reimbursements	956.48	
Due from Trust Funds	339.48	
Total Available	<u>\$44,962.96</u>	
Property		
NHMA Property - Liability Ins.	1,008.00	1,008.00
Health Ins Deductible		
Robert Crane II	499.26	
Lawrence Gaskell	194.66	
David Hunt	99.35	
Edward Thayer	502.69	
Trustees of Trust Funds	8,800.00	10,095.96
Worker's Compensation		
Compensation Funds of NH	17,609.00	17,609.00

General Liability		
NHMA Property - Liability Ins.	6,280.00	6,280.00
Police Liability		
NHMA Property - Liability Ins.	3,556.00	3,556.00
Public Officials Bonding	n/c	n/c
Unemployment Compensation		
Compensation Funds of NH	1,767.89	1,767.89
Vehicles		
NHMA Property- Liability Ins.	2,880.00	2,880.00
TOTAL INSURANCE		\$43,196.85
(Balance \$1,766.11)		

MOTOR FUEL

Appropriation	\$18,000.00	
Gas		
Draper Energy Company	126.00	
Theodore Drew	30.75	
Kevin Hanscom	45.00	
Northern Hydraulics	104.16	
Rymes Heating Oils	2,179.15	
J.B. Vaillancourt, Inc.	3,349.69	5,834.75
Diesel		
Draper Energy	20.80	
NH Lubricants & Filter Service	32.60	
Northern Hydraulics	104.21	
R.H. Foster	73.84	
Rymes Heating Oils	5,417.76	
J.B. Vaillancourt Inc.	4,821.72	10,470.93
TOTAL MOTOR FUEL		\$16,305.68
(Balance \$1,694.32)		

PUBLIC SAFETY**POLICE DEPARTMENT**

Appropriation	\$53,493.00	
Reimbursements	136.65	
Pistol Permit Fees	160.00	
Total Available	\$53,789.65	
Salary Expense		
Anthony Guthrie	23,826.40	23,826.40
Payroll Expense		
Linda M Butterworth	4,884.50	
William Crowley	55.00	
Brian Giammarino	882.00	
Anthony Guthrie	1,500.00	7,321.50
Health Insurance		
NHMA Health Insurance Trust	5,115.55	5,115.55
Town Share FICA	378.22	378.22
Town Share Medicare	88.44	88.44

Retirement Expense		
NH Retirement System	709.70	709.70
Telephone Expense		
Granite State Telephone Company	400.10	
MCI	155.26	
Mobilecomm	228.20	
Sullivan County Radio Assoc.	125.00	908.56
Animal Control	-0-	-0-
Dues		
Anthony Guthrie	10.00	10.00
Clerical Supplies		
Craftsmen Printers	81.00	
Granite Quill Alliance	10.00	
Denise Hanscom	10.00	
News Leader of Sullivan County	74.40	
Postmaster, Washington	13.00	
Lynda Roy	16.99	
State of NH MV	36.50	
Union Leader Corporation	69.93	
Viking Office Supplies	27.42	339.24
Cruiser Maintenance		
Linda Butterworth	6.00	
Larry's Service Center	58.45	
Washington Service Center	1,077.50	
Town of Washington	75.12	
Wyman's Chevrolet	95.60	1,312.67
Equipment		
Anthony Guthrie	49.00	
Locke Office Products, Inc.	210.00	
Morse Sporting Goods	291.32	
Treasurer, St. of NH	20.00	
Phelps of Hillsboro	76.95	
Quartermaster	235.00	
Valley Home Center	3.94	
W S Darley & Company	39.98	926.19
School/ Training		
Anthony Guthrie	315.00	
Hesser College	408.00	
Treasurer St. of NH	10.00	733.00
Uniforms		
Magson of Northern New England	721.23	
W S Darley & Company	216.78	938.01
Electricity		
Public Service Company	653.46	653.46
Heat		
Rymes Heating Oils	1,302.66	
J B Vaillancourt Inc.	150.22	1,452.88
Repairs & Maintenance		
Concord Fire Extinguisher	7.50	7.50

Custodial		
Louis J Borey	279.00	279.00
Alarm Maintenance		
Mamakating Electric Company	313.23	313.23
TOTAL POLICE DEPARTMENT		\$45,313.55
(Balance \$8,476.10)		

FIRE DEPARTMENT

Appropriation	\$30,317.00	
Reimbursements	150.00	
Total Available	\$30,467.00	
Administration		
Krane Products, Inc.	139.00	
Postmaster, Washington	40.00	
Shedd Free Library	40.00	
Southwestern NH District	250.00	
Staples the Office Store	164.54	633.54
Insurance		
Mc Crillis & Eldredge	8,889.00	8,889.00
Supplies		
The Fire Barn	67.00	
La Valley Building Supply	100.22	
Rockingham Electric Supply Co.	59.42	
Sanel Auto Parts Co.	23.14	
Staples the Office Store	70.12	
Valley Home Center	55.89	
Robert Wright Contractor	161.02	536.81
Performance Pay		
Washington Volunteer Fire Dept.	180.00	180.00
Equipment		
B & S Industries Inc.	288.45	
Robert Caruso	111.00	
Cohen Steel Supply, Inc.	99.28	
Conway Associates, Inc.	254.25	
Federal Surplus Property	30.00	
WW Grainger, Inc.	82.13	
Mamakating Electric	380.19	
New England Fire Equipment	612.86	
New Pig Corp.	219.66	
Northern Hydraulics	3,501.48	5,579.30
Fire Pond Maintenance		
Central Concrete	112.00	
Washington Highway Department	640.73	752.73
Training		
American Red Cross	470.00	
Health Dimensions	204.00	
Lempster Fire Department	750.00	
Meadowood Fire Training Ctr.	430.00	
Washington Volunteer Fire Dept.	2,366.00	
Robert J Wright	278.61	4,498.61

Vehicle Repairs		
Cohen Steel Supply, Inc.	248.94	
Steve Fellows	37.00	
The Fire Barn	410.00	
NH Hydraulics Inc.	503.58	
W D Perkins	970.80	
S.G. Reed Truck Serv.	597.45	
Sanel Auto Parts Co.	262.49	
Town of Washington	558.09	3,588.35
Air Bottles & Extinguishers		
Advanced Fire & Safety	140.15	
LJM Service	420.00	
Robert Wright Contractor	5.57	565.72
NFPA Physicals	-0-	-0-
Telephone Expense		
Granite State Telephone	718.07	
MCI	27.45	745.52
Electricity		
Public Service Company	1,913.20	1,913.20
Heat		
Rymes Heating Oils	1,941.47	
J B Vaillancourt Inc.	227.64	2,169.11
Alarm Maintenance	366.68	366.68
Building Maintenance		
Draper Energy	282.90	
Natalie Jurson	15.00	
La Valley Building Supply	65.51	
R J Wright Contractor	144.80	508.21
TOTAL FIRE DEPARTMENT		\$30,926.78
(Balance \$212.78)		
EMERGENCY MANAGEMENT		
Appropriation	\$2,100.00	
Encumbered 1995	2,201.73	
Reimbursement	75.00	
	<u>\$4,376.73</u>	
Emergency Management		
Ladies Aux. Wash. Fire Dept.	-0-	-0-
Forest Fire Control		
Forest Fire Warden	765.27	
Treasurer, St. of NH	167.58	
Valley Home Center	72.73	
Washington Volunteer Fire Dept.	483.24	1,488.82
E911 Numbering/ Maps		
Atlantic Broom Service	248.61	
Cartographics Assoc. Inc.	650.00	
Parts Associates	469.19	1,367.80
E911 Payroll		
Robert Crane, II	67.20	

Lawrence Gaskell	325.50	
Kevin Hanscom	204.38	
David Hunt	156.37	
John Pasieka	152.42	905.87
E911 Town Share FICA	56.17	56.17
E911 Town Share Medicare	13.14	13.14
TOTAL EMERGENCY MANAGEMENT		\$3,831.80
(Balance \$544.93)		

EMERGENCY COMMUNICATIONS

Appropriation	\$11,640.00	
Reimbursements	20.00	
Total Available	\$11,660.00	
Telephone Lines		
Contoocook Valley Telephone Co.	456.30	
Granite State Telephone	520.99	977.29
Dispatch		
Town of Hillsboro	3,368.00	3,368.00
Radio Tower Electricity		
Public Service Company	145.62	145.62
Radio & Pager Repairs		
Lindsay Collins	23.25	
Economy 2 Way Distributors	375.06	
International Crystal	131.15	
Motorola	959.25	
Wright Communications, Inc.	366.41	1,855.12
Improve & Replace		
Wright Communications, Inc.	4,353.00	4,353.00
TOTAL EMERGENCY COMMUNICATIONS		\$10,699.03
(Balance \$960.97)		

HIGHWAYS, STREETS & BRIDGES

Highway		
Appropriation	\$264,506.00	
Reimbursements	31,490.94	
Total Available	\$265,996.94	
Payroll Expense - Elected		
David Hunt	27,260.44	27,260.44
Overtime, Elected		
David Hunt	4,148.57	4,148.57
Other Compensation Pay (Holiday, Sick, Vacation)		
David Hunt	3,032.43	3,032.43
Payroll Expense - Regular		
Shawn Atkins	680.60	

Robert Crane, II	7,024.42	
Theodore Drew	11,694.14	
Lawrence Gaskell	18,583.50	
Kevin Hanscom	17,367.16	
John Pasieka	3,174.79	
Edward Thayer	16,939.78	
Less Repairs for Daniels	(558.32)	74,906.07
Payroll Expense - Clerical		
Lynda Roy	460.00	460.00
Payroll Expense - Overtime		
Robert Crane II	3,481.21	
Theodore Drew	657.40	
Lawrence Gaskell	2,895.47	
Kevin Hanscom	3,237.54	
Edward Thayer	2,546.45	12,818.07
Other Compensation Pay (Holiday, Sick, Vacation)		
Robert Crane, II	277.76	
Theodore Drew	147.52	
Lawrence Gaskell	1,248.75	
Kevin Hanscom	2,271.34	
Edward Thayer	1,358.98	5,304.35
Health Insurance		
NHMA Health Ins. Trust	17,878.58	17,878.58
Town Share FICA	7,940.88	7,940.88
Town Share Medicare	1,857.06	1,857.06
Retirement		
NH Retirement System	3,910.29	3,910.29
Drug & Alcohol Testing		
NHMTA Services Inc.	680.00	680.00
Telephone Expense		
Granite State Telephone	537.56	
MCI	146.20	683.76
Electricity		
Public Service Company	2,619.89	2,619.89
Heat & Oil		
Rymes Heating Oils	1,643.73	
J B Vaillancourt Inc.	161.84	1,805.57
Alarm Maintenance		
Mamakating Electric	183.33	183.33
Rentals & Leases		
All Clear Septic Service	910.00	
Edward Benware	2,750.00	
Duval's Towing Service	183.60	
Merriam-Graves Corporation	180.00	
R Niven & Son Construction Co.	1,117.50	
R/D Construction Company	560.00	
Carl Rubchuck	350.00	
Safety-Kleen	214.00	
Total Cell	372.00	6,637.10
Safety		
Champion America	134.51	
Concord Fire Extinguisher Serv.	97.90	

Theodore Drew	125.00	
Eagle Crusher	874.38	
Lawrence Gaskell	119.75	
RAK Industries	219.74	
Edward Thayer	89.99	
Work Safe	633.20	2,294.47
Dues		
NH Road Agents Assoc.	20.00	20.00
Parts, Supplies & Equipment		
Atlantic Broom Service, Inc.	1,030.58	
Beauregard Equipment Inc.	802.95	
Belanger's Auto Parts, Inc.	531.41	
Cheever Tire Service, Inc.	5,618.12	
Cohen Steel Supply, Inc.	1,521.91	
Donbeck Sales	345.00	
Donovan Equipment Co. Inc.	1,364.36	
Donovan Spring Co., Inc.	145.77	
Draper Energy Company	1,218.20	
Eagle Crusher Co. Inc.	95.05	
Howard Fairfield, Inc.	1,734.40	
Treas. St. of NH	1,384.50	
Steve Fellows	71.00	
Future Supply Corp.	348.00	
WW Grainger, Inc.	406.71	
Grappone Industrial, Inc.	1,981.98	
Hawkensen Equipment Co. Inc.	307.65	
R. C. Hazelton Co. Inc.	522.27	
Hillsboro Agway	199.95	
David Hunt	525.00	
Jordan Equipment Co.	221.07	
Keats Inc.	158.05	
Knoxland Equipment Inc.	308.50	
Manchester Mack Sales Inc.	3,590.20	
Memphis Equipment	1,449.18	
Merriam - Graves Corp.	1,337.13	
NH Hydraulics, inc.	709.00	
Northeast Ford Engines, Inc.	113.48	
Parts Associates Inc.	285.33	
Preventive Maint. Specialties	249.45	
RAK Industries	329.74	
Ralphs Truck World	380.80	
Sanel Auto parts Co.	5,045.45	
Seven Falcon	178.49	
Siegel Oil	173.95	
Southern Parts Corporation	580.00	
State of NH	5.00	
Southworth-Milton, Inc.	582.78	
Tools Unlimited	72.53	
Valley Home Center	1,391.56	
Vermont Filter Service	266.84	
Village Discount Center	75.00	
Wyman's Chevrolet-Pontiac-Geo	1,069.05	38,637.39

Vehicle Maintenance		
Cheever Tire Service, Inc.	1,039.49	
Cohen Steel Supply	168.55	
Donovan Spring Co. Inc.	119.90	
Eagle Crusher Company Inc.	28.52	
Eastern Bearings, Inc.	70.42	
W.W. Grainger Inc.	241.97	
Grappone Industrial, Inc.	16,096.70	
H O P Sales & Service	184.05	
Lakes Fuel Injection Inc.	385.00	
Manchester Mack Sales Inc.	301.79	
NH Hydraulics Inc.	700.00	
S K Machine	137.50	
Sam Weiner Motors	124.99	
Volkman Electric	145.00	19,743.88
Miscellaneous		
The Corner Store	16.35	
Theodore Drew	57.00	
Treas. ST of NH	32.00	
WW Grainger	204.85	
David Hunt	56.91	
Louis Iadonisi	120.00	
New England Business Service Inc.	125.78	
Parts Associates, Inc.	125.82	
Phelps of Hillsboro	29.60	
State of NH-MV	10.00	
University of NH	280.00	
Waste Inc.	122.50	1,180.81
Uniforms		
Unifirst	3,563.95	3,563.95
Road Care Payroll		
Theodore Drew	1,120.23	1,120.23
Road Care/Town Share FICA	60.31	60.31
Road Care/Town Share Medicare	14.10	14.10
Road Care Materials		
Atlantic Tracy, Inc.	353.18	
Sybil C Blakney	6,603.00	
Cargill, Inc.	17,285.28	
Eagle Crusher Company, Inc.	118.09	
Henniker Crushed Stone Co. Inc.	773.76	
Hillsboro Agway	99.96	
James J Lowe Co. Inc.	4,832.00	
NH Bituminous Company, Inc.	3,414.44	
NH State Prison	2,097.88	
Treas. Share of NH	100.00	
E W Sleeper Company, Inc.	36.43	
Valley Home Center	19.99	
Arthur Whitcomb, Inc.	456.11	36,190.12
Other Improvements/Payroll		
Robert Crane, II	107.52	
John Pasieka	139.36	246.88
Other Improvements/Town Share FICA	15.31	15.31
Other Improvements/Town Share Medicare	3.58	3.58

Other Improvements/Materials		
Sybil C Blakney	759.60	
R. Niven & Sons Const. Co.	980.00	
Denver Poland	500.00	
R/D Construction Company	2,590.00	4,829.60
Emergency/Payroll Expense		
Robert Crane II	669.76	
Theodore Drew	458.69	
Lawrence Gaskell	1,275.76	
Kevin Hanscom	493.51	
David Hunt	1,211.73	
John Pasiaka, Jr.	361.46	
Edward Thayer	189.43	4,660.34
Emergency/Town Share FICA	288.93	288.93
Emergency/ Town Share Medicare	67.58	67.58
Emergency/Supplies & Equipment		
Sybil C. Blakney	1,496.25	
Hillsboro Agway	47.97	
R. Niven & Sons Const. Co.	3,862.50	
R/D Construction Co.	1,722.50	
Arthur Whitcomb Inc.	1,911.03	9,040.25
FEMA Reimbursement, Materials		
Sybil C Blakney	1,750.00	
R Niven & Sons Construction Co.	1,260.00	
Christine Piatt	126.00	
R/D Construction Company	920.00	
Arthur Whitcomb Inc.	13,313.00	17,369.00
Streetlighting		
NH Electric Cooperative	113.12	
Public Service Company	1,403.16	1,516.28
TOTAL HIGHWAYS STREETS & BRIDGES		\$312,989.40
(Overdraft \$16,992.46)		
SOLID WASTE DISPOSAL		
Appropriation	\$50,221.00	
Transfer Station/Payroll Expense		
Robert Crane, II	10,846.46	
Lawrence Gaskell	126.00	
Theodore Drew	72.88	
Lawrence Gaskell	162.75	
John Pasiaka, Jr.	143.72	
Edward Thayer	109.67	11,335.48
Transfer Station/Overtime		
Robert Crane, II	161.28	
David Hunt	42.84	
Edward Thayer	119.64	449.76
Other Compensation (Holiday, Sick, Vacation)		
Robert Crane, II	656.88	656.88
Health Insurance		
NHMA Health Trust	5,580.60	5,580.60

Town Share FICA	771.43	771.43
Town Share Medicare	180.41	180.41
Retirement		
NH Retirement System	501.10	501.10
Electricity		
Public Service Company	577.44	577.44
Heat & Propane		
J B Vaillancourt Inc.	959.29	959.29
Telephone Expense		
Granite State Telephone	284.00	284.00
Rentals & Leases		
All Clear Septic Systems	910.00	
Town of Hillsboro	1,100.00	
R/D Construction Co.	110.00	2,110.00
Safety		
Robert Crane, II	129.99	
Work Safe	58.52	188.51
Miscellaneous		
The Corner Store	36.00	
Future Supply Corp.	160.36	
Treas. St. of NH	35.00	
NH State Prison	220.82	
Valley Home Center	24.99	477.17
Dues		
Northeast Resource Recovery	58.48	58.48
Vehicle Maintenance		
Cheever Tire Service, Inc.	1,200.64	
Manchester Mack Sales	1,029.52	
Patsy's Inc.	99.95	2,330.11
Removal		
Advanced Recycling	553.53	
Laidlaw Environmental Services	850.00	
North Country Environmental	7,034.83	
Wheelabrator Concord Company	13,648.99	22,087.35
Marlow Pickups		
Town of Marlow	1,680.00	1,680.00
Training		
Treasurer St. of New Hampshire	150.00	
ST of NH-OSP/GRP	15.00	165.00
Uniforms		
Unifirst	507.00	507.00
TOTAL SOLID WASTE		\$50,900.01
(Overdraft \$679.01)		
LANDFILL CLOSURE		
Income From Trust Funds	\$2,192.26	
Payroll Expense		
Lynda Roy	20.00	
Michelle Soderlund	17.20	37.20

Town Share FICA	2.31	2.31
Town Share Medicare	.54	.54
Cleanup & Closure		
Boston Chemical Data Corp.	3,949.99	
Raymond Daniels	1,984.00	
Leon Geil, PE	1,746.78	
R Niven & Son Construction Co.	225.00	
Lynda Roy	14.80	
Michelle Soderlund	14.00	
Union Leader Corporation	45.00	
Waste Inc.	192.00	8,171.57

HEALTH & WELFARE

HEALTH

Appropriation	\$7,804.00	
Reimbursements	749.67	
Total Available	\$8,553.67	
Agency Donations		
Community Youth Advocates, Inc.	250.00	
Lake Sunapee Region Visiting Nurse	2,204.00	
Marlow Ambulance	100.00	
Sullivan County Hospice, Inc.	250.00	
Southwestern Community Services	500.00	
Washington Rescue Squad	3,000.00	6,304.00
Health Officer/Payroll Expense		
John Hendrickson	28.00	28.00
Town Share FICA	1.74	1.74
Town Share Medicare	.41	.41
Departmental Expenses		
Douglas Dauphinais	27.00	
Karl Jurson	138.39	
NH DES	80.00	
NH Health Officers Association	75.00	
Newport Health Center	65.00	
Waste Inc.	53.80	413.19
TOTAL HEALTH		\$6,800.34
(Balance \$1,780.33)		

WELFARE

Appropriation	\$8,700.00	
General Welfare		
St. Joseph Community Services, Inc.	65.00	
Case #95-002	144.06	
Case #95-001	298.60	
Case #96-002	580.00	1,087.66
Administration/Payroll Expense		
Arline France	153.00	
Lynda Roy	250.00	403.00

Town Share FICA	24.99	24.99
Town Share Medicare	5.82	5.82
Due		
NH Local Welfare Admim. Assoc.	35.00	35.00
Departmental Expenses		
NH Municipal Association	20.00	
Lynda Roy	20.00	
Staples the Office Store	92.87	132.87
TOTAL WELFARE		\$1,689.34
(Balance \$7,010.66)		

CULTURE AND RECREATION

PARKS & RECREATION

Appropriation	\$29,758.00	
Reimbursements	1,805.00	
Total Available	<u>\$31,563.00</u>	
Regular Maintenance		
Secretary/ Payroll Expense		
Michelle Soderlund	306.60	306.60
Town Share FICA	19.00	19.00
Town Share Medicare	4.45	4.45
Water Tests		
NHDES	90.00	90.00
Bandstand Electricity		
Public Service Company	75.87	75.87
Bandstand/Maintenance	-0-	-0-
Miscellaneous		
Gary Crane	60.00	
George Eccard	60.00	
Hillsboro Agway	119.95	
Joe's Custom Woodworking	140.00	
La Valley Building Supply	46.80	
Joyce Paradis	150.83	
Treas. State of NH	14.58	
Lloyd Sargent	1.39	
Valley Home Center	313.82	
Washington General Store	6.68	914.05
Lawn Care		
Louis J Borey, III	7,098.00	7,098.00
Summer Program		
Payroll Expense		
Erin Boucher	850.00	
Matther Boucher	2,500.00	
Carrie Connors	800.00	
Kate Connors	950.00	
Jessica Crane	100.00	
Sebastien Filion	950.00	
Rebecca Fishman	750.00	

Lori Goodspeed	950.00	
Hanna Piatt	100.00	
Christopher Rhoades	100.00	
Susan Roberts	1,000.00	
Christine Ruger	750.00	9,800.00
Town Share FICA	607.58	607.58
Town Share Medicare	142.07	142.07
Materials		
American Red Cross	384.00	
Matthew Boucher	716.89	
Bruce Transportation	195.00	
Kate Connors	20.09	
Sebastien Filion	66.59	
Lori Goodspeed	18.48	
Susan Roberts	20.60	
Christine Ruger	41.95	
Teddy's Tees	714.61	2,178.21
Recreation Equipment	-0-	-0-
Camp Morgan		
Custodial/Payroll Expense		
Louis Borey	846.00	
Janice Philbrick	392.00	
Lloyd Sargent	88.00	1,326.00
Caretaker		
Lloyd Sargent	2,100.00	2,100.00
Town Share FICA	212.43	212.43
Town Share Medicare	49.65	49.65
Telephone Expense		
Granite State Telephone Company	479.30	479.30
Electricity		
Public Service Company	1,411.15	1,411.15
Heat & Oil		
Best Heating	630.00	
Louis Borey	20.75	
Rymes Heating Oils	540.09	
J B Vaillancourt Inc.	290.01	1,480.85
Septic Maintenance		
Henniker Septic Service	120.00	120.00
Docks		
Jolly Farmer	687.88	687.88
Alarm Maintenance		
Granite State Telephone	194.14	
Mamakating Electric	183.33	377.47
Cottage Repairs	-0-	-0-
Fire Extinguishers		
Concord Fire Extinguisher Service	59.40	59.40
Grade & Seed Field		
Edward Benware	125.00	125.00

Miscellaneous		
Louis Borey	7.00	
Central Paper Products Co.	91.89	
Mamakating Electric	88.60	
Janice Philbrick	26.46	
Treas. St. of NH	20.46	
Postmaster, Washington	13.00	
Lloyd Sargent	250.00	
Valley Home Center	70.87	568.28
Special Events/ Bonuses		
Erin Boucher	75.00	
Matthew Boucher	125.00	
Carrie Connors	75.00	
Kate Connors	75.00	
Jessica Crane	35.00	
Sebastien Filion	75.00	
Rebecca Fishman	75.00	
Lori Goodspeed	75.00	
Hannah Piatt	35.00	
Christopher Rhoades	35.00	
Susan Roberts	75.00	
Christine Ruger	75.00	830.00
Advertisements		
The Chronicle	30.00	
Granite Quill Alliance	88.00	118.00
Kitchen Maintenance		
Advanced Fire and Safety	70.00	
J B Vaillancourt Inc.	35.00	105.00
TOTAL PARKS & RECREATION		\$31,286.24
(Balance \$276.76)		
PATRIOTIC PURPOSES		
Appropriation	\$375.00	
Reimbursement	24.94	
Total Available	<u>\$399.94</u>	
H A Holt & Sons	259.00	
Treas. St. of NH	60.52	319.52
TOTAL PATRIOTIC PURPOSES		\$319.52
(Balance \$80.42)		
DEBT SERVICE		
Appropriation	\$56,226.00	
General Obligation Debt Principal		
CFX Bank	22,586.68	
Shawmut Bank CT, N.A.	10,000.00	
General Electric Capital Corp.	15,000.00	47,586.68

Interest Long Term Notes		
CFX	959.93	
Shawmut Bank CT, N.A.	2,720.00	
General Electric Capital Corp.	2,625.00	6,304.93
Interest Tax Anticipation Notes	-0-	-0-
TOTAL DEBT SERVICE		53,891.61
(Balance \$2,334.39)		

CAPITAL OUTLAY

ROAD IMPROVEMENTS

Appropriation	\$40,000.00	
East Washington Road		
Materials		
Sybil C Blakney	500.00	
NH Bituminous Company, Inc.	9,440.00	9,940.00
Faxon Hill		
Payroll Expense		
John Pasieka, Jr.	143.71	143.71
Town Share FICA	8.91	8.91
Town Share Medicare	2.08	2.08
Materials		
Sybil C Blakney	518.40	
NH Bituminous Company, Inc.	10,739.50	13,990.12
Lempster Mountain Road		
Payroll Expense		
Robert Crane, II	232.96	
Lawrence Gaskell	569.63	
Kevin Hanscom	503.48	
John Pasieka, Jr.	74.03	1,380.10
Town Share FICA	85.57	85.57
Town Share Medicare	20.01	20.01
Materials		
Sybil C Blakney	400.00	
NH Bituminous Company, Inc.	7,597.00	
R Niven & Sons Construction Co.	220.00	8,217.00
Washington Drive		
Materials		
Sybil C Blakney	312.50	
NH Bituminous Company, Inc.	5,900.00	6,212.50
TOTAL ROAD CARE PROJECTS		\$40,000.00
PURCHASE OF LAND FOR TRANSFER STATION		
Appropriation	\$50,000.00	
Wayne Patenaude	50,000.00	50,000.00
TOTAL PURCHASE OF LAND FOR TRANSFER STATION		\$50,000.00

DOCKS AT CAMP MORGAN

Appropriation	\$15,000.00	
Americon	14,762.88	
Philip Barker	50.00	
Jolly Farmer	187.12	15,000.00
TOTAL DOCKS AT CAMP MORGAN		\$15,000.00

COMPUTER SOFTWARE

Encumbered	\$12,370.58	
CompuSense Software	11,786.00	
North Woods Services	285.00	12,071.00
TOTAL COMPUTER SOFTWARE		\$12,071.00
(Balance to be Encumbered \$299.58)		

COMPRESSOR FOR FIRE DEPARTMENT

Appropriation	\$9,000.00	
Mamakating Electric	1,893.00	
Posedon Air Systems	7,107.00	9,000.00
TOTAL COMPRESSOR FOR FIRE DEPARTMENT		

ON WAY PLOW FOR HIGHWAY DEPARTMENT

Appropriation	\$3,965.00	
Howard P Fairfield Inc.	3,965.00	3,965.00
TOTAL ONE WAY PLOW FOR HIGHWAY DEPARTMENT		\$3,965.00

OFFICE COPIER

Appropriation	\$5,000.00	
United Business Machines	5,100.00	5,100.00
TOTAL FOR OFFICE COPIER		\$5,100.00
(Balance \$400.00)		

ASSESSING SOFTWARE

Appropriation	\$30,800.00	
TOTAL ASSESSING SOFTWARE		\$0.00
(Balance to encumber to 1997 \$30,800.00)		

MEETING HOUSE COMMITTEE

Encumbered	\$760.00	
Edmund's Department Store	83.26	
Jaffrey Historical Society	20.00	
Sarah Jenkins	41.40	
Sally Krone	15.00	
Staples the Office Store	89.99	249.65

TOTAL MEETING HOUSE COMMITTEE \$249.65
(Balance to Encumber to 1997 \$510.78)

E W FIRE STATION ROOF

Appropriation \$1,850.00

Louis Iadonisi 1,680.48 1,680.48

TOTAL E W FIRE STATION ROOF \$1,680.48
(Balance \$169.52)

HIGHWAY GARAGE ROOF

Appropriation \$10,858.00

The Corner Store 8.86

Treas. St. of NH 100.00

Skyline Roofing 9,000.00

Valley Home Center 540.58 9,649.44

TOTAL HIGHWAY GARAGE ROOF \$9,649.44
(Balance to encumber to 1997 \$1,208.56)

POLICE STATION ROOF

Appropriation \$5,000.00

Shawn Atkins 3,856.00

John's Masonry 900.00 4,756.00

TOTAL POLICE STATION ROOF
(Balance \$244.00)

OPERATING TRANSFERS OUT**STATE REVOLVING LOAN FUND EXPENSES**

(Transfer Station Expenses)

St. of NH Reimbursements \$73,848.85

Sybil C Blakney 4,270.00

Blastech Corp. 2,125.00

Blue Seal Feeds, Inc. 280.00

C & H Distributors, Inc. 547.84

Capital Corporation 1,448.95

Eb Chamberlain, Jr. 1,785.00

Raymond Daniels 17,495.00

Dyno New England Inc. 3,6613.01

East Lempster Garage 500.00

David Hunt 1,600.00

NH Bituminous Company, Inc. 9,440.00

R Niven & Sons Construction Co. 6,853.04

Public Service Company 284.30

R/D Construction Company 3,279.00

Seven Falcon	3.00	
Treas. St. of NH	500.00	
Touchstone Fence Company	880.00	
Valley Home Center	2,107.50	
Village Rent-Alls	30.00	
Waste, Inc.	5.00	
Wilson foundations	1,200.00	
Work Safe	337.76	
R J Wright Construction Company	580.96	68,493.91

TOTAL TRANSFER STATION EXPENSES **\$68,496.91**
 (Balance of SRF \$5,354.94)

TRANSFERS TO CEMETERY TRUSTEES

Appropriation	\$10,000.00	
Washington Cemetery Trustees	10,000.00	10,000.00

TOTAL CEMETERIES **\$10,000.00**

SHEDD FREE LIBRARY

Payroll Expense		
Martha Hamill	105.50	
Heather Ann Taylor	16.00	
Jo Ellen Wright	5,360.50	5,482.00
Town Share FICA	339.88	339.88
Town Share Medicare	79.50	79.50
Shedd Free Library Trustees	7,298.62	7,298.62

TOTAL SHEDD FREE LIBRARY **\$13,200.00**

SPECIAL REVENUE FUND

RECYCLING EQUIPMENT FUND

Received from Recycling	2,224.58	
Transferred to Public Deposit Investment Pool		\$1,490.18

(Due to PDIP \$744.40)

CAPITAL RESERVE FUNDS

RECYCLING CENTER ACQUISITION FUND

Received from Trust Funds	\$2,370.71	
R Niven & Sons Construction Co.	620.71	
Property Financial Appraisal	750.00	
S & S Land Clearing Company	1,000.00	2,370.71

TOTAL RECYCLE. AQUIS. FUND **\$2,370.71**

FIRE APPARATUS FUND

Appropriation	\$21,000.00	
Transferred to Trust Funds	21,000.00	21,000.00

TOTAL FIRE APPARATUS FUND **\$21,000.00**

PAYMENTS TO OTHER DIVISIONS

Sullivan County		
Treasurer, Sullivan County	\$226,404.00	
TOTAL TAXES PAID TO SULLIVAN COUNTY		\$226,404.00
Highland Haven Village District		
Highland Haven Village District	\$10,909.00	
TOTAL TAXES PAID TO HIGHLAND HAVEN VILLAGE DISTRICT		\$10,909.00
Washington School District		
95/96 Balance Due	\$187,877.00	
96/97 Appropriation	832,487.00	
Total Available	\$1,013,364.00	
Washington School District 95/96	180,877.00	
Washington School District 96/97	500,000.00	
TOTAL PAID TO WASHINGTON SCHOOL DISTRICT		\$680,877.00
(Balance Due 12/31/96 \$332,487.00)		
TOTAL BUDGETARY PAYMENTS FOR 1996		\$1,914,968.83

PAYMENTS FROM REVENUES

Taxes Bought by Town	89,570.67	
Property Tax Overpayments	4,070.10	
St. of NH, Hunt & Fish Licenses	2,017.25	
Motor Vehicle Overpayments	10.00	
St. of NH, Boat Registrations	1,029.00	
St. of NH, OHRV Registrations	680.00	
St. of NH, Dog Licenses	83.00	
St. of NH, Marriage Licenses	345.00	
St. of NH, Dog Overpopulation Fees	336.00	
St. of NH, Wetlands Permit	50.00	
Sale of Tax Deeded Property	3,108.05	
Town of Washington, Yield Tax	870.49	
Security Deposit Refunds	1,130.00	
Health Ins. Reimbursements	6,371.84	
Cont. from Non-Public Sources	8.04	
Public Deposit Investment Pool	4,945.06	
TOTAL PAYMENTS FROM REVENUES		\$ 114,634.50
TOTAL PAYMENTS FROM GENERAL LEDGER		\$ 0.02
ACCOUNTS PAYABLE 1995		\$ 12,183.65
TOTAL SELECTMEN'S ORDERS PAID 1996		\$2,041,787.00

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended: 12/31/96
Form MS-61

TOWN OF WASHINGTON	1996	Levies of 1995	Prior
Uncollected Taxes -			
Beginning of Fiscal Year:			
Property Taxes		\$ 146,837.76	
Resident Taxes			
Land Use Change Taxes		\$ 1,180.32	
Yield Taxes		\$ 507.22	
Utilities			
Betterment		\$ 962.06	
Taxes Committed to Collector			
During Fiscal Year:			
Property Taxes	\$ 1,611,106.00		
Resident Taxes			
Land Use Change Tax			
Yield Taxes	\$ 4,901.38		
Utilities			
Betterment	\$ 12,715.00		
Added Taxes:			
Property Taxes			
Resident Taxes			
Overpayments:			
Property Taxes	\$ 2,474.21	\$ 1,426.17	
Resident Taxes			
Land Use Change Tax			
Yield Taxes			
Utilities			
Interest Collected on			
Delinquent Taxes	\$ 1,272.34	\$ 7,397.16	
Penalties Collected on			
Property Taxes		\$ 4,351.50	
Resident Taxes			
Other Taxes		\$ 15.00	
<hr/>			
Total Debits	\$ 1,632,468.93	\$ 162,677.19	
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TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended: 12/31/96
Form MS-61

TOWN OF WASHINGTON	1996	Levies of 1995	Prior
Remitted to Treasurer:			
During Fiscal Year:			
Property Taxes	\$ 1,471,210.23	\$ 69,788.13	
Resident Taxes			
Land Use Change Tax		\$ 1,180.32	
Yield Taxes	\$ 4,901.38	\$ 507.22	
Utilities			
Betterment	\$ 11,868.00	\$ 962.06	
Interest on Taxes	\$ 1,272.34	\$ 7,397.16	
Cost/Penalties		\$ 4,366.50	
Discount Allowed:	\$ (12.75)	\$ (4.07)	
Overpayments:	\$ 2,284.27	\$ 1,266.17	
Abatements Allowed:			
Property Taxes	\$ 1,529.00	\$ 1,969.00	
Resident Taxes			
Land Use Change Tax			
Yield Taxes			
Utilities			
Betterment			
Tax Lien Executed During Year:		\$ 75,017.57	
Deeded To Town During Year:	\$ 510.00	\$ 227.13	
Uncollected Taxes-			
End of Fiscal Year:			
Property Taxes	\$ 138,058.46		
Resident Taxes			
Land Use Change Tax			
Yield Tax			
Utilities			
Betterment	\$ 848.00		
<hr/>			
Total Credits	\$ 1,632,468.93	\$ 162,677.19	
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TAX COLLECTOR'S REPORT
Summary of Tax Lien Accounts
Fiscal Year Ended: 12/31/96
Form MS-61

TOWN OF WASHINGTON	1996	Levies of 1995	Prior
Balanced of Unredeemed Taxes- Beginning of Fiscal Year:		\$ 50,054.58	\$ 32,873.66
Tax Liens Executed to Town During Fiscal Year:	\$ 87,773.69		
Subsequent Taxes Paid:			
Interest Collected After Lien Execution:	\$ 1,063.11	\$ 3,051.56	\$ 9,010.89
Collected Redemption Costs:	\$ 621.00	\$ 989.42	\$ 857.05
<hr/>			
Total Debits	\$ 89,457.80	\$ 54,095.56	\$ 42,741.60
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Remittance to Treasurer - During Fiscal Year:			
Redemptions	\$ 28,799.85	\$ 15,548.22	\$ 24,413.42
Interest and Costs (after Lien Execution)	\$ 1,849.09	\$ 4,040.98	\$ 9,867.94
Discounts Allowed			
Abatement of Unredeemed Taxes:			
Deeded to Town During Year: (Taxes, Interest & Costs)	\$ 1,080.46	\$ 1,049.08	\$ 902.81
Unredeemed Taxes - End of Fiscal Year:	\$ 57,728.40	\$ 33,457.28	\$ 7,557.43
<hr/>			
Total Credits	\$ 89,457.80	\$ 54,095.56	\$ 42,741.60
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**REPORT OF TOWN TREASURER
GENERAL ACCOUNT**

CASH ON HAND JANUARY 1, 1996		\$385,000.05
RECEIPTS:		
Tax Collector	\$1,736,058.89	\$1,736,058.89
Town Clerk	90,932.97	
Less NSF Fees	(20.00)	
Less Pistol Permit Fees	(160.00)	
Less Town Histories	(82.00)	
Less Wetland Permits	(50.00)	90,620.97
State of New Hampshire		
Revenue Sharing	16,248.84	
Highway Block Grant	33,214.37	
St. & Fed. Forest Land Reimb.	4,980.12	
Misc. Previous Years Reimb.	1,902.00	56,345.33
Dept. of Justice		
COPS Grant	14,570.50	14,570.50
Permits & Fees		
Building Permits	1,560.00	
Parking Permits	250.00	
Current Use Application Fees	20.00	
Transfer Station Fees	1,565.00	
Wetlands Application Fee	50.00	3,445.00
Income From Departments		
Planning & Zoning	474.84	474.84
Court Ordered Reimbursements	941.00	941.00
Sale of Town Owned Property		
OHD Medallions	10.00	
Sale of Stumpage	1,969.07	
Town Histories	469.00	2,448.07
Sale of Tax Deeded Property	2,551.00	2,551.00
Sale of Cemetery Lots	50.00	50.00
Interest on Accounts		
NOW Checking Account	521.31	
Money Market Account	8,720.44	9,241.75
NSF Fines	20.00	20.00
Fines/Bank Charges	(20.00)	(20.00)
Rent of Town Property	2,600.00	2,600.00
Forfeits for Failure to Perform	100.00	100.00
Insurance Dividends		
CFNH/UC Return of Contribution	2,009.05	
CFNH/WC Refund	21,211.00	
CFNH/WC Return after Audit	147.00	
Mc Crillis & Eldredge	622.00	23,989.05
Health Insurance Reimbursements	6,381.44	6,381.44
Contributions from Nonpublic Sources	8.04	8.04
Miscellaneous Reimbursements		
Trustees of Trust Funds (Sp Rev Fund)	4,945.06	
Overpayment of Tax Liens	751.00	
Less Transfer to SRF	(3.20)	5,692.86
Misc. Reimbursements/Previous Years	488.32	488.32

Road Bond	500.00	500.00
Reimbursements to Departments		
Executive	264.65	
Election & Registration	204.32	
Financial Accounting	41.00	
General Government Buildings	30.00	
Health Ins. Deductible	956.48	
Police Department	296.65	
Fire Department	150.00	
Emergency Management/E911	75.00	
Emergency Communications	20.00	
Highway Department	31,490.94	
Dump Closure	2,192.26	
Community Services	734.67	
Health Department	15.00	
Parks & Recreation	1,805.00	
Patriotic Purposes	24.94	
Sp. Rev. Recycle Equip. Fund	2,224.58	
Recycle. Acquis. Fund	2,370.71	42,896.20
TOTAL RECEIPTS & BALANCE ON HAND		\$2,384,403.31
LESS:		
SELECTMEN'S ORDERS PAID		(\$2,041,787.00)
CASH ON HAND DECEMBER 31, 1996		\$342,616.31

AUBREY/DWYER ESCROW ACCOUNT

Balance January 1, 1996		\$988.73
Interest Earned	26.59	26.59
Balance December 31, 1996		\$1,015.32

RECYCLING EQUIPMENT FUND

Received from Trustees of Trust Funds		\$4,945.06
Income from Recycling	1,480.18	1,480.18
Interest Earned	43.64	43.64
Balance December 31, 1996		\$6,468.88

REVOLVING LOAN FUND

Transfers from General Fund:		
To open Account		\$1,000.00
Principle and Interest		2,393.03
Less Transfer to General Fund	(1,000.00)	(1,000.00)
State of NH Payments	71,333.59	71,333.59
Interest	125.43	125.43
Balance December 31, 1996		\$73,852.05
(Note: Due to General Fund 1996 Expenditures \$68,493.91)		

REPORT OF THE TRUST FUNDS OF THE TOWN OF WASHINGTON, N. H., ON DECEMBER 31, 1996

NAME OF TRUST FUND & DATE OF CREATION	%	PRINCIPAL			INCOME			Grand Tot. of Principal & Income		
		Balance Beginning year	New Funds Created	Additions or Withdrawals	Balance End Year	Income During Year	Expended During Year		Balance End Year	
SCHOOL FUNDS:										
Common Trust - 5 Funds	Var.	\$ 5,554.70	\$ -	\$ -	\$ 5,554.70	\$ 4,848.94	\$ 462.28	\$ (300.00)	\$ 5,011.22	\$ 10,565.92
Inv. Fund - Old School #5	Var.	\$ 6,600.00	\$ -	\$ 1,079.58	\$ 7,679.58	\$ -	\$ 389.51	\$ (300.00)	\$ 89.51	\$ 7,769.09
1979-Donald L. MacPhee Award	4.4	\$ 807.50	\$ -	\$ -	\$ 807.50	\$ -	\$ -	\$ -	\$ -	\$ 807.50
Inv. Fund - D. L. MacPhee	Var.	\$ 192.50	\$ -	\$ -	\$ 192.50	\$ 181.53	\$ 52.78	\$ -	\$ 234.31	\$ 426.81
Inv. Fund - T. J. Lawrence Award	Var.	\$ 3,558.99	\$ -	\$ 1,330.92	\$ 4,889.91	\$ 140.08	\$ 218.06	\$ (82.87)	\$ 275.27	\$ 5,165.18
TOTAL SCHOOL FUNDS:		\$ 16,713.69	\$ -	\$ 2,410.50	\$ 19,124.19	\$ 5,170.55	\$ 1,122.63	\$ (682.87)	\$ 5,610.31	\$ 24,734.50
TOWN FUNDS:										
Inv. Fund - Bailey Road	Var.	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 4.84	\$ 51.68	\$ -	\$ 56.52	\$ 1,056.52
Inv. Fund - Health Trust	Var.	\$ 10,529.41	\$ -	\$ 8,800.00	\$ 19,329.41	\$ -	\$ 581.83	\$ (956.48)	\$ (374.65)	\$ 18,954.76
Inv. Fund - Landfill Closure	Var.	\$ 2,099.67	\$ -	\$ (2,192.26)	\$ (92.59)	\$ -	\$ 92.59	\$ -	\$ 92.59	\$ -
Inv. Fund - Recycl. Ctr. Acq.	Var.	\$ 2,270.65	\$ -	\$ (2,370.71)	\$ (100.06)	\$ -	\$ 100.06	\$ -	\$ 100.06	\$ 0.00
Inv. Fund - Spec. Rev/Rec Equip.	Var.	\$ 4,779.65	\$ -	\$ (4,945.06)	\$ (165.41)	\$ -	\$ 165.41	\$ -	\$ 165.41	\$ -
Inv. Fund - Fire Apparatus	Var.	\$ 21,000.00	\$ -	\$ 21,000.00	\$ -	\$ 750.32	\$ -	\$ 750.32	\$ 21,750.32	\$ -
TOTAL TOWN FUNDS:		\$ 20,679.38	\$ 21,000.00	\$ (708.03)	\$ 40,971.35	\$ 4.84	\$ 1,741.89	\$ (956.48)	\$ 790.25	\$ 41,761.60
LIBRARY FUNDS:										
Inv. Fund - Shedd Free	Var.	\$ 35,420.01	\$ -	\$ -	\$ 35,420.01	\$ 152.17	\$ 1,803.14	\$ (1,625.37)	\$ 329.94	\$ 35,749.95
TOTAL LIBRARY FUNDS:		\$ 35,420.01	\$ -	\$ -	\$ 35,420.01	\$ 152.17	\$ 1,803.14	\$ (1,625.37)	\$ 329.94	\$ 35,749.95
CEMETERY FUNDS:										
East Washington		\$ 31,550.16	\$ -	\$ -	\$ 31,550.16	\$ 9,076.40	\$ 2,024.12	\$ -	\$ 11,100.52	\$ 42,650.68
Washington Center		\$ 22,817.28	\$ -	\$ 350.00	\$ 23,167.28	\$ 1,180.18	\$ 1,124.97	\$ -	\$ 2,305.15	\$ 25,472.43
TOTAL CEMETERY FUNDS:		\$ 54,367.44	\$ -	\$ 350.00	\$ 54,717.44	\$ 10,256.58	\$ 3,149.09	\$ -	\$ 13,405.67	\$ 68,123.11
TOTAL ALL FUNDS:		\$ 127,180.52	\$ 21,000.00	\$ 2,052.47	\$ 150,232.99	\$ 15,584.14	\$ 7,816.75	\$ (3,264.72)	\$ 20,136.17	\$ 170,369.16

**TO RECONCILE CHECK BOOKS FOR THE TOWN OF WASHINGTON
AS OF DECEMBER 31, 1996
TRUSTEES OF THE TRUST FUNDS**

	Balance
Primary Bank	\$ 153.31
Interest	\$ 28.10
Deposits	\$ 6,023.75
Wire Deposits	\$ 12,925.37
Debits	\$ (17,625.66)
Maintenance Fee Refund	\$ 5.00
Balance Total as of 12/31/96	\$ 1,509.87
To be paid out of Checking Account	
E. Washington Cem I - NH01-139-16	\$ 377.37
W. Cemetery I - NH01-139-15	\$ 377.91
Washington School Fund - NH01-139-17	\$ 207.20
D L Mac Phee - NH01-139-8	\$ 34.38
T J Lawrence Fund - NH01-139-11	\$ 50.00
Shedd Free Library - NH01-139-3	\$ 21.84
W. Cemetery II - NH01-139-12 (2 lots)	\$ 350.00
TOTAL:	\$ 1,418.70
TOTAL - BALANCE & WITHDRAWALS	\$ 91.17
Interest 1994 + 1995	\$ 58.07
Interest 1996	\$ 28.10
Maintenance Fee refund	\$ 5.00
Total:	\$ 91.17

**TOWN OF WASHINGTON
1996 GROSS WAGES FOR TOWN EMPLOYEES**

Atkins, Shawn	Highway	680.60
Borey, Louis	Custodian	2,751.75
	PD Custodian	279.00
	P & R Custodian	846.00
Boucher, Erin	Counselor	850.00
Boucher, Matthew	CM Director	2,500.00
Butterworth, Linda	Police Officer	4,988.50
Callender, John	Selectman	1,000.00
Carlson, Katherine	Ballot Clerk	97.50
Carriere, Joanne	Deputy Town Clerk	720.00
	Secretary	12.00
Clark, Vivian	Ballot Clerk	10.00
Cobb, Charlene	Ballot Clerk	105.00
	Tax Collector	128.00
	Town Clerk	64.00
Connors, Carrie	Counselor	800.00
Connors, Kate	Lifeguard	950.00
Cook, Linda	Assessor	175.50
Crane, Robert II	Moderator	110.00
	School Election	30.00
	E 911 Signs	67.20
	Highway	11,793.63
	Transfer Station	11,664.62
Crane, Jessica	Counselor in Training	100.00
Crowley, William	Election Duty	55.00
Dorval, Donald	Selectman	3,800.00
Drew, Theodore	Highway	14,077.98
	Transfer Station	72.88
Eaton, Guy	Selectman	4,800.00
Filion, Sebastien	Counselor	950.00
Fishman, Rebecca	Counselor	750.00
France, Arline	Trust Fund Bookkeeper	500.00
	Assessor	5,243.50
	Welfare Administrator	153.00
	Ballot Clerk	10.00
Garvin, Barbara	Ballot Clerk	35.00
Gaskell, Barbara	Deputy Town Clerk	176.00
	School Election	36.00
Gaskell, James	Supervisor of Checklist	14.00
Gaskell, Lawrence	911 Street Signs	325.50
	Highway	24,573.11
	Transfer Station	288.75
Gasper, Richard Jr	Assessor	4,567.50
Giammarino, Brian	Police Officer	882.00
Goodspeed, Alan	Supervisor of Checklist	696.50
	School Election	17.50
Goodspeed, Lori	Counselor	950.00

Goodspeed, Marcia	Ballot Clerk	220.00
Guthrie, Anthony	Police	25,326.40
Hamill, Martha	Librarian	105.50
Hannus, Alice	Ballot Clerk	87.50
Hanscom, Kevin	911 Street Signs	204.38
	Highway	23,873.03
Harrison, J Rufford	Selectman	4,600.00
Harrison, Martha	Ballot Clerk	92.50
Hendrickson, John	Health Officer	28.00
Hunt, David	Road Agent	35,813.82
	Transfer Station	42.84
	E 911 Signs	156.37
Iadonisi, Kathleen	Treasurer	2,500.00
Jager, Ronald	Moderator	300.00
Jurson, Natalie	Supervisor of Checklist	490.00
	School Election	14.00
Otterson, G Michael	Moderator	190.00
Pasieka, John Jr	Highway	3,893.35
	Transfer Station	143.72
	E 911 Signs	152.42
Pasieka, Nora	Supervisor of Checklist	479.50
Philbrick, Janice	Secretary	8.00
	Town Clerk	5,457.85
	School Elections	18.00
	Tax Collector	7,759.90
	P & R Custodian	392.00
Piatt, Hannah	Counselor in Training	100.00
Rhoades, Christopher	Counselor in Training	100.00
Roberts, Susan	WSI Instructor	1,000.00
Roy, Lynda	Bookkeeper	12,952.50
	Tax Collector	100.00
	HD Clerical	460.00
	Transfer Station, Clerical	20.00
	Welfare Administrator	250.00
Ruger, Christine	Counselor	750.00
Sargent, Lloyd	Caretaker, Camp Morgan	2,100.00
	Custodial, Camp Morgan	88.00
Soderlund, Michelle	Secretary	3,213.70
	BOA Secretary	351.00
	Transfer Station, Clerical	17.20
	P & R Secretary	306.60
Taylor, Heather Anne	Librarian	16.00
Thayer, Edward	Highway	21,034.64
	Transfer Station	229.31
Walsh, Jeannette	Ballot Clerk	130.00
Wright, Jo Ellen	Librarian	5,360.50
Grand Total		\$264,626.05

TOWN OF WASHINGTON, NH
OUTSTANDING PROPERTY TAXES AS OF DECEMBER 31, 1996

Abbott, S.	\$ 6,223.00	Collins, C	\$ 43.51
Aiesi, R	\$ 40.38	Crane, R.	\$ 948.61
Allen, J.	\$ 5.02	Crosby, D.	\$ 100.36
Alves, L	\$ 296.07	Crowley, W.	\$ 1,257.05
Amaral, S. & M.	\$ 846.45	Cullen, R.	\$ 710.57
Anderson, C.	\$ 402.45	Curtin, J.	\$ 574.10
Arcuri, C.	\$ 304.59	Curtis, C.	\$ 782.82
Arecco, K	\$ 238.86	Daigle, D	\$ 431.70
Argoe, M	\$ 13.39	Defosse, E.	\$ 4,698.49
Atkins, B.	\$ 1,118.23	Deines, C	\$ 2,621.85
Aubrey, G	\$ 22,476.53	Delgado, R	\$ 795.92
Avery, A.	\$ 495.79	Delucia, J.	\$ 10.04
Bahal, A	\$ 432.08	Deptula, M	\$ 3,440.16
Ball, D	\$ 46.17	Devlin, S	\$ 91.33
Barker, P *	\$ 594.55	Dube, S	\$ 130.47
Batcha, J.	\$ 1,053.80	Durfee, J.	\$ 178.64
Beauregard, L.	\$ 67.24	Durgin, S	\$ 4,896.01
Bedard, C.	\$ 87.31	Eastman, B	\$ 911.61
Belmonte, M	\$ 178.20	Edgar, M.	\$ 426.53
Bergeron, E.	\$ 743.68	Englehardt, A	\$ 87.31
Blakney, S.	\$ 87.31	Etheridge, J	\$ 1,049.78
Blanchette, M	\$ 539.25	Farella, F.	\$ 144.52
Blenkhorn E.	\$ 29.10	Farella, D	\$ 999.41
Bond, E	\$ 2,317.10	Fede, D.	\$ 399.78
Borey, L.	\$ 9,105.61	Fogg, W.	\$ 2,347.54
Borey, L III	\$ 373.16	Forster, J	\$ 1,262.42
Bouchard, W.	\$ 8.03	Fowle, S.	\$ 593.32
Boucher, M	\$ 636.29	Freeport Development *	\$ 14,137.12
Bouley, S	\$ 142.25	Gallagher, S.	\$ 101.37
Bourque, M	\$ 736.33	Gaskell, D.	\$ 1,062.83
Boyd, T	\$ 2,075.59	Gatcomb, B.	\$ 72.63
Bray, G.	\$ 78.28	Gathercole, K	\$ 1,594.71
Bresett, N	\$ 526.90	Gebo, C	\$ 1,379.97
Brighton, N	\$ 2,370.93	Gersh, R.	\$ 168.17
Brisson, P	\$ 905.11	Goodspeed, A	\$ 348.25
Buckmaster, R	\$ 605.18	Goodspeed, E	\$ 2,860.83
Burd, R	\$ 336.21	Graf, J	\$ 904.12
Cain, G.	\$ 1,723.21	Grzesik, R.	\$ 932.47
Carmichael, J	\$ 1,925.16	Guay, R.	\$ 2,066.20
Caruso, N.	\$ 198.72	Guertin, G	\$ 175.36
Cimato, R	\$ 664.77	Hagopian, A.	\$ 86.31
CKW Trust	\$ 1,168.21	Halverson, I.	\$ 559.01
Clark, W.	\$ 1,319.76	Hanscom, K	\$ 671.28
Clough, R	\$ 188.75	Hargreaves, T	\$ 1,441.07
Clough, R.	\$ 145.47	Havener, C.	\$ 142.06

Hershberger, W.	\$	114.41	Midlantic Corp.	\$	494.24
Hilson, W	\$	412.36	Miele, J	\$	1,249.04
Houle, C.	\$	285.03	Morgan, R	\$	388.20
J&T Realty	\$	205.74	Morisette, R	\$	165.04
JM Builders	\$	688.48	Morris, M.	\$	128.97
Johns, D	\$	1,426.56	Morrisette, P ,Jr.	\$	4,661.95
Johns, E	\$	1,707.16	Morrisette, P	\$	3,567.09
Johnson, P	\$	3,555.75	Morrisette & Braley	\$	403.78
Jordan, P.	\$	2,293.93	Morse, Kevin	\$	397.90
Kaplan, P	\$	1,483.00	Mrazik, L	\$	60.43
Karmann, E.	\$	65.22	Mundaca Inv.	\$	419.78
Kendrick, T	\$	879.89	Nickerson, W.	\$	91.33
Kennedy, J Jr	\$	130.74	Ostheimer, A	\$	198.72
Kennedy, W.	\$	51.18	Parkhurst, E	\$	267.97
Kieft, M	\$	873.15	Pasieka, J	\$	1,193.30
Killam, H	\$	3,764.14	Payne, D	\$	247.94
Knowlton, M	\$	141.51	Perfecto, D.	\$	657.37
Kowalski, L	\$	1,257.51	Phillips, D	\$	9.03
Landry, R	\$	1,478.24	Phypers, T	\$	18.07
Lane, J	\$	2.10	Piatt, R	\$	591.13
Langhorst, T	\$	4,710.69	Plumridge, F	\$	80.29
Leighton, R	\$	619.32	Poole, C	\$	412.49
Lemire, L.	\$	631.27	Poole, D	\$	106.38
Leslie, C	\$	147.53	Porcheddu, T	\$	103.37
Lessard, P.	\$	120.85	Porter, W	\$	6,673.36
Lewis, H.	\$	43.16	Prentiss, A	\$	1,113.19
Lewis, W.	\$	255.92	Purdy, R.	\$	169.17
Linnehan, E	\$	266.58	Quaranta, T.	\$	91.33
Loanes, J	\$	297.63	Remic, M	\$	1,107.99
Loewy, B.	\$	10.04	Rescigno, A	\$	193.70
Lofgren, G	\$	980.94	Rheaume, R	\$	4,962.44
Luciano, D	\$	265.72	Rhoades, W	\$	2,578.64
Lynch, J.	\$	205.74	Richard, D	\$	1,444.21
MacDonald, G.	\$	466.68	Richards, W	\$	297.07
Macomber, B.	\$	164.59	Richardson, C	\$	645.45
Malynowski, S	\$	1,255.35	Roguz, L.	\$	384.38
Masse, M	\$	26.09	Rowe, M	\$	747.55
McCann, P	\$	218.79	Russell, J	\$	2,564.49
McGranahan, D.	\$	7.02	Sacco, M	\$	1,907.73
McHale, F	\$	152.55	Sajnicki, J	\$	8,224.24
McKay, J	\$	580.12	Schwartz, E	\$	314.07
McLarny, M	\$	148.54	Scott, J	\$	294.46
McMahon, H	\$	1,315.81	Sheehan, J	\$	651.35
McNeill, K.	\$	5,545.28	Sheppard, P*	\$	4,131.66
Meier, A.	\$	1,115.01	Shugrue, T	\$	541.03
Mendonsa, E.	\$	2,591.98	Simoneau, R.	\$	421.52
Merve, J.	\$	149.54	Skinner, J	\$	130.47

Smith, F	\$ 2,302.30	Tykol, H	\$ 2,388.11
Smith, R.	\$ 175.63	Vaillancourt, B	\$ 4,518.11
Souza, P.	\$ 345.24	Vanderlip, M	\$ 1,269.57
Staley, J	\$ 1,077.88	Vangel, S.	\$ 911.28
Stanton, M	\$ 129.47	Vantage Equity	\$ 4,523.65
Stevenson, S.	\$ 387.40	Vengrow, J	\$ 452.57
Stockbridge, W	\$ 560.76	Verrill, C	\$ 21.64
Strout, D	\$ 1,279.14	Vitti, A	\$ 81.29
Sullivan, N	\$ 471.57	Voss, S	\$ 2,911.34
Swerzenski, P	\$ 10.04	Ward, R	\$ 315.27
Sylvester, C	\$ 82.30	Webster, G	\$ 247.89
Tacy, R.	\$ 2,344.60	West, K	\$ 529.36
Taglieri, S	\$ 1,621.44	West, M	\$ 1,310.58
Takaudes, M	\$ 8,589.35	Williams, J	\$ 81.49
Tamas, C	\$ 30.77	Wilson, A	\$ 205.74
Thayer, E	\$ 526.93	Wood, C.	\$ 502.81
Thomas, S	\$ 802.04	Woodward, G	\$ 404.39
Thompson, D	\$ 169.61	Wright, G	\$ 92.33
Todd, R	\$ 1,142.05	Wright, R.	\$ 492.78
Topham, W	\$ 1,041.75	Wrinn, M	\$ 70.25
Trepanier, M	\$ 1,643.93	Yeager, W	\$ 8.49
Tucci, C	\$ 208.75	Youngman, M	\$ 1,260.73
Turner, E.	\$ 282.59	Zeman, D	\$ 88.32
Tweedy, J.	\$ 1,841.33		

* Bankrupt Properties

PROPERTY VALUATION SUMMARY

Land	Count	Taxable	Exempt	Total Value	Acres
Current Use	382	\$ 1,019,764	\$ 17,882	\$ 1,037,646	19,134.35
Commercial	14	110,490	149,890	260,380	30.28
Residential	1790	37,578,157	1,462,830	39,040,987	4,237.44
Public Utility	2	848,873		848,873	
Total	2,188	\$39,557,284	\$1,630,602	\$41,187,886	23,402.07

Buildings	Count	Taxable	Exempt	Total Value
Commercial	9	\$ 201,280	\$ 565,500	\$ 766,780
Residential	948	43,943,043	137,730	44,080,773
Utility	650	5,220,037	659,990	5,880,027
Manuf. Housing	10	226,520		226,520
Public Utility	1	57,790		57,790
Total	1618	\$49,648,670	\$1,363,220	\$51,011,890

TOTAL VALUATION \$89,205,954 \$2,993,822 \$92,199,776 23,402.07

VALUE EXEMPTIONS

Blind	0	
Elderly	15	\$195,000
TOTAL VALUATION		\$195,000

ELDERLY EXEMPTION COUNT

Number of Individuals Applying for Elderly Exemption for Current Year	Number of Individuals Granted an Elderly Exemption for Current Year	Total
9 at \$10,000	9 at \$10,000	\$ 90,000
3 at \$15,000	3 at \$15,000	\$ 45,000
3 at \$20,000	3 at \$20,000	\$ 60,000
Total		\$195,000

CURRENT USE REPORT

	Applicants Granted in Prior Years	New Applicants Granted for Current Year	Total
Farm Land	403.98	0	403.98
Forest Land	17,961.25	18.4	17,979.65
Wetland	724.72	26	750.72

Number of Acres Exempted Under Current Use 19,134.35
 Number of Acres Taken Out of Current Use 2
 Number of Acres Receiving the 20% Recreational Adjustment 8,046.25
 Total Number of Owners Granted Current Use 38

1996 TAX RATE COMPUTATION

		Tax Rates
TOWN PORTION		
Appropriations	921,460	
Less: Revenues	436,063	
Less: Shared Revenues	4,038	
Add: Overlay	59,755	
War Service Credits	12,800	
Net Town Appropriation	553,921	
Special Adjustment	0	
Approved Town Tax Effort	553,921	
Municipal Tax Rate		6.22

SCHOOL PORTION		
Due to Local School	832,487	
Due to Regional School	0	
Less: Shared Revenues	3,349	
Net School Appropriation	829,138	
Special Adjustment	0	
Approved School Tax Effort	829,138	
School Tax Rate		9.32

COUNTY PORTION		
Due to County	226,404	
Less: Shared Revenues	1,035	
Net County Appropriation	225,369	
Special Adjustment	0	
Approved County Tax Effort	225,369	
County Tax Rate		2.53
Combined Tax Rate		18.07
Total Property Taxes Assesses	1,608,428	

COMMITMENT ANALYSIS

Total Property Tax Assessed	1,608,428
Less: War Service Credits	(12,800)
Add: Village District Commitment	10,909
Total Property Tax Commitment	1,606,537

PROOF OF TAX RATE

Net Assessed Valuation	Tax Rate	Assessment
89,010,954	18.07	1,606,537

AMERICANS WITH DISABILITIES ACT (ADA) COMMITTEE

The Committee was formed in 1995, at the request of the Annual Meeting. The initial objective was to work with the Selectmen and present a plan at the 1996 Annual Meeting, bringing the Town Hall into ADA compliance.

A two-stage plan was offered as Article 4 in the 1996 Warrant: upgrade both rooms and widen interior doorways in 1996; build a new outside ramp in 1997. Regrettably, it was defeated and the problem remains unaddressed, viz: The first floor of the Town Hall still does not comply with the ADA standards. Perhaps the 1997 Annual Meeting will provide input to the Selectmen as to how to deal with this issue.

July, 1997 will mark the seventh anniversary of the passage of the "Americans with Disability Act (ADA). Many misperceptions persist about the ADA. To provide the Town with timely, accurate information about our rights and responsibilities under the ADA, the ADA Committee attended a conference in Concord, NH conducted by the Granite State Independent Living Foundation. The program was most beneficial and added substantial documentation to the Town Hall ADA files. Please feel free to read this if you have an interest.

Respectfully submitted,
Handicapped Accessibility Committee
Richard Cilley
Jim Walsh

ARCHIVES COMMITTEE

Our location in the Library basement is gradually looking like a legitimate Town Archive. The new shelving is gathering numbers of boxes, papers, maps, etc. and there is still plenty of space for the future.

We have spent several years opening old folded papers of the 1800's and placing them in boxes according to title and dates. Each box is then labeled and shelved. Only one more box needs attention and many early papers will then be easily accessible.

In late 1995, we received the New Hampshire Municipal Records Board Rules - 12 pages of various records giving new titles and retention dates from "abatements and Records" (taxes) to "Zoning Permits" (town committee) and involving the Town Clerk, Tax Collector, Assessors, Bookkeeper, Treasurer, Selectmen, Supervisors of the Check List, and Committees and Trustees.

It is very important to keep our records in order. Any office person bringing them to us is expected to sign in, listing data, items and signature. This provides an accurate written record.

The Town Clerk occasionally receives a letter or telephone call from out of town requesting help with genealogy. These requests are turned over to us since the Archives has various types of information available.

When this room was originally used by the Town Clerk and Tax Collector there were numerous books containing rules of the State which were no longer used. This summer we contacted the Franklin Pierce Law School in Concord. The response was immediate. There were students wanting particular books and the library needed to make their sets complete. A few interesting books were kept to add to our shelf of historic or "just interesting" books and information

Grace Jager
Sally Krone

BOARD OF ASSESSORS

The Board of Assessors performed their annual responsibilities which consisted of processing abatements, Current Use and exemption applications. Inventory forms were sent out and the information obtained from them was used for our 1996 "pick-ups". The due date was strictly enforced as required by the state RSA 74:7-a and penalties assessed for late or no returns. Properties were physically inspected for any improvements or completions and property values updated accordingly. Property transfers were processed monthly and address changes were kept current. There were no appeals heard this year at the Board of Tax and Land Appeals. The town tax maps were updated by Cartographic Associates, Inc..

The equalization ratio set by the Department of Revenue for 1996 was 107%. The process of installing the Assessors' software was begun at the end of the year. The State will begin the land valuation update and sales analysis early this year. The assessors will begin a new program of physically inspecting a quarter of the town properties annually to update values. To keep property values at current market value, a yearly sales analysis will be done.

Fifteen Intent to Cut applications were processed during the year. Yield taxes were calculated and billed on 604.3 MBF of timber, 169 cords of wood and 827.7 tons of pulpwood. In 1997 the Board of Assessors will be reviewing and correcting the evidence of responsible stewardship for forest land under Current Use as stipulated by state statutes under current use criteria.

In May and November tax warrants were printed and tax bills given to the Tax Collector for mailing. In June the Betterment warrant was printed and bills sent out.

Arline France attended the State Statute class in October. Also Arline France and Richard Gasper, Jr. attended the New Hampshire Municipal Association seminar in November. Because of the growing complexity with the Elderly Exemptions, the 1996 Legislature repealed all of the existing Elderly Exemptions and replaced them with RSA 72:39-b. This will be addressed in one of the articles at town meeting. We will also be proposing a change in the Solar Energy Systems, Wind Powered Energy Systems and Woodheating Energy Systems exemptions at town meeting in order to comply with the corresponding RSA's.

Our office hours remain the same, Thursdays 9 a.m. to 2 p.m., telephone number 495-3074. Please feel free to contact us for an appointment if these hours are not convenient.

Respectfully submitted,
Linda T. Cook
Arline R. France
Richard Gasper, Jr.

BOARD OF ADJUSTMENT

Eleven cases came before the Board of Adjustment during 1996; three requests for business permits applications and eight applications for a variance from the Land Use Ordinance for building permits. All three business permit applications were granted. Six variances were granted, one was denied, and the remaining case was not heard at the request of the applicant.

The Board suggests that applicants contact the Chairman or Vice Chairman to answer any questions and clarify both their responsibilities and that of the Board before and during the hearing.

We would like to thank former Chairman Bill Lofgren for his service to the Town of Washington and wish him and Ann happiness in Florida

- Mike Andrews, Chairman
- Bob Hamill
- Richard Cilley
- Bud Carlson
- Janice Philbrick

CEMETERY TRUSTEES

This was a slow year for the Cemetery Trustees, only two lots being sold. With two of the three members new to the Board, a great deal of time was spent reviewing how things work, why they work that way, and where things are.

In the Spring, a walking inspection of all three cemeteries showed that some stone repairs were needed, but that the stones were in fairly good condition.

Some major tree work is needed in all the cemeteries, but especially in the old section of the new Washington Center Cemetery where one of four large maple trees appears to be mostly dead. A tree company will have to be contacted. It was decided to allocate \$1,500 for tree work to be scheduled in the Spring, if possible.

Some thought was given to removing some of the large, old, rotten stumps in the old Washington Center Cemetery. These stumps are unsightly and are a constant source of brushy growth which cannot be mown.

Concern was expressed about the brush growing in the stone wall in front of the new Washington Center Cemetery. Mowing in front of the wall will be considered.

While discussing the layout of the new Washington Center Cemetery, it was decided that the third roadway should be laid out, if only on paper, and maple saplings planted along its sides. If this were done, the trees would provide some landscaping to the decidedly barren cemetery and might induce people to purchase cemetery lots on that side. Currently, people are reluctant to buy lots that far from the roadway. Toward this end, the Trustees voted to allocate \$500 for the laying out of the newest section of the new Washington Center Cemetery. This would include placing permanent row markers, correcting mis-aligned rows as much as possible, and providing a better plot plan for the unsold section.

The Trustees decided to write an operating guide so that standards could be maintained in the cemeteries from year to year. The lack of consistency, and even knowledge of duties, from Board to Board has been a sad fact in Washington through the years.

Changes to the Cemetery Deeds this year reflect the changes in Perpetual Care Trust Fund management, with a new stipulation that requires permanent corner markers on all newly purchased lots. These changes are common to many Towns and are for the good of the cemeteries.

Last, but not least, the Trustees would like to thank the Town Highway Department for rebuilding the ends of the roadways in the new Washington Center Cemetery. It looks great and has kept the roadways from flooding.

Respectfully submitted,
Barbara E. Gaskell
Philip Barker
Richard Cilley
Cemetery Trustees

FIRE DEPARTMENT

The Washington Volunteer Fire Department has now completed another successful year: none of our members was seriously hurt, no fire victim was injured and we did not lose any homes. Sometimes, this is a result of good fortune; however we believe a lot has to do with training and safety awareness for our people and awareness by the community brought on by fire prevention programs and the continued sale of fire extinguishers at a low price. Each year we have numerous extinguishers refilled for members of the community who use them to put out small fires and thus prevent more serious ones. This portion of our budget increases the most each year. We believe it is well worth the money.

We have initiated a call-in information line at our regular number, 495-3133, giving updated information about forest fire danger, obtaining fire permits, and other pertinent information. Please do not attempt to leave a message on this line as it is not checked every day. If you need information you may call me or one of my officers, any of whom can assist you in obtaining a burn permit.

Many of our calls this year were for mutual aid to neighboring towns or for problems associated with storms, which included trees on wires, wires down, and flooding. We had only two structure fires and three chimney fires, and several calls to the school. There were numerous forestry related calls such as unattended camp fires or fires without a permit. These have become fewer each year because of our increased emphasis on the fire-permit laws and making people more aware of the fire danger. The town received almost \$1000 in reimbursements from people who started fires without a permit, which the department had extinguish. The new sign at the transfer station should help a great deal in the future if people pay attention to it. Anytime the fire danger is severe, (class 4 or 5) the indicator will be past top center position. Open burning of any type is then illegal.

Vehicle maintenance continues to be one of our greatest concerns. Two of our pumpers are over 24 years old, and although they don't have many miles on them, they show serious signs of wear and rust. We have budgeted to replace the tires on the East Washington pumper; after many years the rubber begins to rot and crack and the tires develop flat spots which make the ride very bumpy. We have also found that brake lines on two vehicles are badly rusted and the rubber portions so deteriorated that they should all be replaced. This is also budgeted for 1997; however, the Selectmen have agreed to permit this before town meeting in the interest of vehicle and personal safety. The East Washington tanker we reported on last year has undergone considerable frame reinforcement, thanks to the Highway Department and John Eccart who gave Ed Thayer a hand; we hope this will keep the tank operating for several more years. We still believe it is necessary to add to a capital reserve fund as there is no way of telling when one of our vehicles will fail; the cost of fire trucks goes up rapidly.

At our December meeting, the members voted more than two to one against budgeting anything for an adequate rate of pay. This was proposed at Town Meeting last year when we suggested an incentive pension plan. The members felt it was more important to have good equipment than to be paid as many other departments are.

We all thank you for your support, and I personally thank the Officers and members of the department for the hundreds of hours they have donated to the community. Without their personal sacrifice, our department wouldn't function and we would not be able to sleep as securely as we do.

Robert J. Wright
Fire Chief

HEALTH OFFICER

According to the State of New Hampshire the roles and/or responsibilities of the Health Officer are: "to enforce the New Hampshire public health rules and laws, as well as local ordinances and regulations. The office is to serve as a liaison between state officials and the local community on issues concerning local public health."

We have been fortunate this year that there have been fewer cases. Our major thrust has again been in the continuing problem with aging and failing septic systems. The State laws are quite specific regarding the replacement of failed systems and prescribed actions must be taken. It goes without saying that replacing a septic system is a very costly repair to have to face, but it must and will be done.

We again helped the Lake Sunapee Visiting Nurses Association provide flu shots for our residents. We apologize for problems the first evening that was planned; many of you had to have your shots administered elsewhere. The fact that we did plan for evening shots brought out just about the same number as daytime shots had. This indicates that had they been given on time there would have been a greater showing than in earlier years. We shall plan them for the evening again in 1997.

This year there was a reemphasis on the Rabies situation with more reported cases. At the risk of becoming boring, again we say, remain aware of the actions of animals.

We have instituted a new system of identifying each specific case in order to provide a degree of privacy for the individuals involved. Of the cases addressed this year, two were resolved, one was dismissed, and one is ongoing.

Respectfully submitted,
Karl Jurson, Health Officer

HIGHLAND HAVEN VILLAGE DISTRICT

The year 1996 was fairly uneventful for the Highland Haven Village District, with one major exception. The Village District presented to the Selectmen a petition for the Town of Washington to take over Highland Haven roadways as town roads. The Selectmen had to determine what needed to be done to these roadways to make them acceptable and at what cost. The cost of any required improvements would be paid by the Village District property owners. Numerous meetings were held between the Selectmen and the Village District Board of Commissioners.

In early June the Selectmen sent out a questionnaire to each Highland Haven property owner requesting answers to five questions. Over half of the seventy eight property owners responded, with most being in favor of the proposed town take over of upgraded roads. This response was made with the knowledge of a possible implementation of a betterment assessment to the Village District property owners.

The Selectmen scheduled and had an open meeting at the Camp Morgan Lodge in early September to advise people of the facts of the situation for the Highland Haven road project. The meeting was open to the public at large, not just Highland Haven property owners, and meeting notices were posted in Town. The Selectmen presented the overall results of the responses to their questionnaire. A question and answer period with discussions occurred. It was a very positive meeting, and there seemed to be overwhelming support for the project.

After this informative public meeting was held, further discussions occurred between the Selectmen and the District Commissioners. During this period of time, only emergency type work as necessary was performed on the Village District roadways. This was to avoid the possibility of duplicate costs being incurred. Eventually it was determined that agreements had not been fully reached on the road takeover project, and the Town was not going to take over the roads in 1996. The Village District then contracted with United Construction of Newport for the normal roadwork to be performed in accordance with the 1996 District budget. The work was performed in late November.

As of year end 1996, the Selectmen and the District Commissioners were in near agreement concerning the road takeover project. Further discussions will be forthcoming to finalize plans. If the current plan for the Selectmen to make a betterment assessment against us comes to fruition, then the Village District will reduce their annual budget by the same annual amount as the betterment assessment. This in effect means there would be no change in taxes for Highland Haven property owners because of this project.

Work has commenced on the final 1996 Village District Annual Report package as required by the State of New Hampshire. In addition, preliminary work has begun on the 1997 Village District budget. When these are finalized, a complete report and budget package will be sent to each Village District property owner, as well as to appropriate officials in Town and in Concord. This is an annual procedure.

The annual Village District budget meeting is scheduled to occur in late April 1997.

Respectfully submitted,
Board of Commissioners
Joseph A. Lucas, Chair
Ada Langlais
Anthony Monteiro



David Hunt

David resigned this year after six years as Road Agent, during which time the professionalism in the Highway Department was obvious. Dave had a knack for saving the Town's money, while nevertheless keeping us free of pot-holes and other road hazards.

He is also Assistant Chief of the Fire Department and was a member of the Rescue Squad. But his permanent legacy to the Town is there for all to see, cast in rock, or rather rocks, on Route 31 — the new Transfer Station.

HIGHWAY DEPARTMENT

The Highway Department had another busy year in 1996. We always hope to do more but time and money always seem to run short but that does not stop us from doing the best job we can. All of the road projects are well on the way to completion and more are on the way as we all strive for better roads within our community.

It is my hope that the residents of Washington will support and fund the construction of a new highway building in the near future as we outgrew our existing building many years ago. As we have grown in equipment and manpower the situation has only become more difficult to deal with; if you have any doubt please stop by to see for yourself.

As most of you know by now you will be voting for a new Road Agent this year as it is time for me to move on. I would like to thank all the residents and past and present Selectmen of Washington for the opportunity to have worked for you as the Road Agent for the past 6 years; your continued support and faith has made this department a success. I would also like to thank the crew and their families for their support and understanding due to the demands of the job. Together you make a team that is unmatched by others. So keep up the hard work and always look for a better tomorrow. I will miss you all.

Dave Hunt, Road Agent

HISTORICAL SOCIETY TRUST FUND

In 1991, a bequest of \$3,567.46 was made to the Town of Washington, in the will of Edna M. Gage, the interest from which was designated to be used for maintenance of the exterior of the District #5 School House in East Washington. This year an additional \$8.04 of principal was received through settlements connected with the Fairbanks lawsuit, making the total principal received \$3,575.50. This is presently invested in Certificates of Deposit held by the Historical Society. Until this year there had been no major withdrawals from the account.

In the summer of 1996 the exterior of the School House was repainted at a cost of \$841.50, using interest which had built up over the years. During the year the account earned an additional \$251.71 in interest. The balance at the end of the year was \$3,799.74.

Respectfully submitted,
Thomas E. Talpey, Treasurer
Washington Historical Society

JOINT LOSS MANAGEMENT SAFETY COMMITTEE

1996 proved to be a successful initial year for the Joint Loss Management Committee. With the help and support of the Town Selectmen and employees only three issues were brought before the committee; all posed as serious dangers if not corrected.

All concerns that came before the committee were discussed and ways to rectify the problems were relayed to the proper department heads.

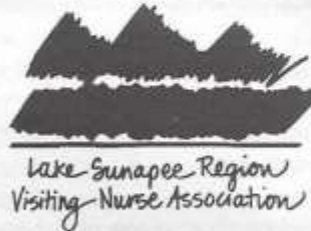
It is the Committee's hope that any hazards found can be rectified as in 1996 so the Town of Washington can be an accident and injury-free workplace. As the Chairman position rotates each year, the 1997 Chair was unanimously voted by the Board to be Anthony Guthrie. We would like to thank all employees and townspeople for their support in making it a safe workplace for all.

Respectfully submitted,
Kevin Hanscom, Chairman
David Hunt
Anthony Guthrie
Louis Borey

LAKE SUNAPEE REGION VISITING NURSE ASSOCIATION

Lake Sunapee Home
Care and Hospice

Lake Sunapee Community
Health Services



Services provided to people in Washington

Home health care helps patients return to their optimal level of health

Visits made	1,401
Patients served	17

Flu & other immunizations

Patients served	43
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Well child clinic and parent child program

Children served	4
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In late 1996, Lake Sunapee Region Visiting Nurse Association finalized a strategic pathway to the future — we joined an integrated health care delivery system, Capital Region Health Care Corporation in Concord, NH. We created this pathway by affiliating with the New London Hospital Association. The future development of our new partnership and our innovative, high quality programs will support the VNAs mission to improve the health of the community and provide quality, cost-effective care to individuals and families in community settings.

One VNA employee; one VNA Trustee, Diane Drew and many volunteers live in Washington. We depend heavily on the selfless support of volunteers and employees who contribute hours to the success of our programs. For them and our Trustees, we are grateful.

Respectfully submitted,


Cheryl Blik
President and CEO



Joint Commission
on Accreditation of Healthcare Organizations

Depot Square, Newport 893-4088
290 County Road, New London 526-4077
PO Box 2209, New London, NH 03257-2209

MEETINGHOUSE COMMITTEE

Because of the uncertainty as to what if anything was to be done to the Meeting house regarding handicap renovation, we planned the following various small projects for 1996:

Loaning 8 - 10 pictures taken from the walls of the Assessors' office prior to painting it last year and from the main hall to the Historical Society. The remainder were re-hung in the two rooms.

An excellent colored photograph of the stage curtain taken by Ralph Krone was framed and hung in the Assessors' office just to the right of the door to the main hall. Sally Krone and Sally Jenkins are looking into the possibility of having - at some future date - a preservation treatment done on the curtain.

The floor in the east entry was painted and the mat replaced. The ramp was resurfaced. The floor in the main hall was restrained.

A new cork bulletin board was installed in the main entry-way to replace the one that was located in the main hall to the right of the Selectmen's office.

Yet to be done is some plaster repair in the ceilings of the main hall and behind the stage area in the upper hall.

We hope to have the main hall painted this summer.

The heating system was reconnected to the upper hall so that it may be used when needed in the cold weather.

The chimney of the Police Station has been repaired and the roof reshingled with shingles that match the church.

Ken Reed has volunteered to make a new sign to replace the one above the main entrance which is badly weathered. We are most grateful to him for his interest and generosity. Also our thanks to Ralph Krone for the use of his picture of the stage curtain.

Again this year we thank the Town for your support and ask that you give us any suggestions you think of to improve the well-being of the Meetinghouse or Police Station.

Philip Barker
Richard Cilley
Vivian Clark
Sally Jenkins
Sally Krone
Lynda Roy, Chairman

PARKS AND RECREATION COMMISSION

The Parks and Recreation Commission has the responsibility for the care and maintenance of town lawns, town monument and bandstand as well as the rental and custodial services for Camp Morgan, the care and maintenance of Camp Morgan property and the upgrading of facilities. Most important and time consuming is the supervision of Camp Morgan's summer program.

In 1996 we had 198 registered campers, by far the highest ever, with an average of 89 attending daily. This is compared to 75 in the summer of 1995 and 65 in 1994. The Camp was very well run by Matt Boucher of Ashuelot and Princeton University and his able staff. We added new piers and a float and the swimming program was excellent.

In the mornings there were Arts and Crafts programs and general camp activities. There were two overnight sleep-ins and a trip to the ocean. All were well attended.

Camp Morgan Lodge continues to be a profitable rental for many varied activities.

Our thanks to the Carrieres and Mitchells both of whom donated sailboats to start a sailing program.

Thanks to David Hunt the perimeter brush has been cleared from the ball field, water-front, and around the buildings. This was much appreciated, to enhance the "looks" of the area, as well as the safety of the "users".

We of the Parks and Recreation Commission give thanks to all who donated in any way.

Robert Hamill, Chairman
Alan Goodspeed, Vice-Chairman
Donna Lofgren
Richard Cilley
Antonia Dorval

PATRIOTIC PURPOSES REPORT

The American Legion Post #59 of Hillsboro, NH once again was able to provide a Memorial Day Service on the Town Common. Flags are annually placed at the Monument and on the graves of Veterans along with flag holders for the newly departed comrades. Three new flags were provided for the Town to fly over the Common.

Richard Cilley

PERAMBULATOR'S REPORT

In observance of both custom and law, which mandates perambulation every seven years, the Washington/Bradford town line was traversed in 1996. The report has been submitted, with photographs showing ten historical monuments encountered during the perambulation, including a stone slab with chiseled dates that include 1864.

An erroneous bearing for the line that passes across Ayer's Pond has been identified and painstakingly researched by the Bradford representative, Perry Teele. Written as "North 7 East" in the perambulation report of 1900, the bearing suddenly appears as "North 6-30 West" in 1914, an error which has been reprinted in every perambulation report written thereafter (even though the 1921 report stated that town records did not agree with the description of this line). In order to resolve the discrepancy (which, by the way, is in Washington's favor), a hand-held GPS (global positioning system) unit will be used to shoot the true location of each end monument in 1997, allowing the line's actual bearing to be determined. The filed report will then be amended to reflect the outcome of this activity.

Respectfully submitted,
Lionel Chute,
Perambulator

PLANNING BOARD

In April, Guy Eaton replaced John Callender as an ex-officio member of the Planning Board from the Board of Selectmen and Paul Carriere joined the Board after election at the Town Meeting, replacing Ron Max who had resigned at the end of 1995. Jack Sheehy was appointed as an alternate in May and made a full member in September when Paul Carriere resigned due to pressure of his business.

No subdivisions came before the Board in 1996, but six Annexations were approved: Four were in Lake Ashuelot Estates, one in Washington Lake Estates and one on Bailey Road. Each combined two non-conforming lots into larger lots. One driveway permit was issued, on Half Moon Pond Road.

The 1995 Town Meeting voted to authorize the Planning Board to prepare and maintain a Capital Improvement Program (CIP), to aid the Selectmen in their consideration of an annual budget. The CIP attempts to plan for the Town's long term development by the creation of a process whereby all department heads, local officials and school districts are better aware of future needs of all Town departments. The CIP is not binding on the Town, the Selectmen or the Department Heads.

The Board spent a year and a half on the first Capital Improvement Program for the Town. By far the largest part of the project was gathering reference information to assist the Board in the development of CIPs, the form and format of a CIP best suited to the Town's use and the supporting documents and forms for ongoing use.

All the department and committee heads and officials eventually provided the long-range capital expenditure plans requested by the Planning Board. The Board decided early in the process that it would not pass judgment on the merits of individual capital expenditure requests, but would focus on gathering and disseminating the individual capital expenditure needs of all departments and recommending a schedule that would provide for a level tax assessment.

The first CIP was completed on October 1, 1996. With the participation of all department heads and Town officials, the CIP has the promise of being a sound financial planning tool in coming years for the Town.

A proposed Warrant Article aimed at unifying the road standards was drafted and sent to the Board of Selectmen for possible inclusion in the 1997 Town Meeting.

Nineteen meetings were held during the year, twelve regular meetings and seven special meetings to work on the Capital Improvement Program.

Lindsay Collins, Chairman
Thomas Talpey, Secretary
Guy Eaton, Ex-Officio
Charles Fields, Member
Jack Sheehy, Member
Marvin Jager, Alternate

POLICE DEPARTMENT

During 1996, we have been fortunate that the overall rate of crime in our Town has decreased from the year prior. Although the total calls for service increased, we have not had the "major" type of crimes as reported last year, certainly not at the same numbers. This can be directly attributed to the goal set by this department a year ago to hire and retain the best qualified staff, and maintain the stability which has long eluded us. With your continued support, this stability can and will be present.

Many of you have met Linda Butterworth, who was hired in June as a part-time officer; she has served the Town well. She came to us from the Town of Bedford, New Hampshire where she served as the Animal Control Officer. Linda was certified as a part-time police officer while working for that city. Since coming here, she has gone to the Washington Elementary School to conduct last year's Halloween Safety Program, and she has conducted "School Bus Safety" and "911 Emergency Calling" with the children. She and her new husband Kevin live in nearby Unity.

During 1996, I took several courses at the Police Academy in Concord: Police Prosecutor School, Handcuffing Refresher, Breath Test Operation, and Stress in Law Enforcement. In addition, Officer Butterworth and I attended training on the Use of Non-Deadly Force, and Domestic Violence Prevention. I completed one college course in 1996, Police Organization and Administration at Hesser College. Officer Butterworth attended Animal Cruelty Investigations and Motor Vehicle Investigations.

We are in the second year of the COPS Universal Hiring Program. The Federal Government has agreed to reimburse the Town of Washington for fifty percent of the full-time officer's salary, health insurance, retirement, and workman's compensation costs to offset the 1997 budget. This equates to over \$17,000 back to the Town. The grant, approved at last year's Town Meeting, covers a three year period. Next year, it will cover twenty five percent of the same expenses.

In this year's budget request, which is less than 2% higher than last year's, you will see that the cruiser maintenance cost has increased. At 90,000 miles the cruiser is starting to require more major repairs. Last year we replaced wiring after it caught fire. The department will request a replacement cruiser at next year's Town Meeting.

In closing, I would again like to thank everyone for their support during 1996, and Officer Butterworth and I look forward to serving you in the coming year.

Anthony L. Guthrie, Chief
Washington Police Department

ACTIVITY FOR THE YEARS 1995 AND 1996

	1995	1996		1995	1996
Accident	14	11	JV Issue	19	8
Alarm	21	23	Lost/Found Property	0	1
Animal	28	7	Manor of Operation	0	1
Arrest	6	9	Miscellaneous	43	55
Assault	2	0	Missing Person	3	4
Assist Fire or Rescue	25	42	Motorist Assist	22	27
Assist Other PD	15	2	M/V Unlock	1	7
Be On Look-out	0	4	M/V Summons	20	28
Building Check	11	15	M/V Warning	130	174
Burglary/Attempt	7	4	Noise Complaint	3	3
Check Welfare	9	19	OHRV Complaint	4	2
Child Abuse/Neglect	1	2	Open Door/Window	0	0
Civil Standby	6	1	Parking Complaint	0	0
Civil Issue	0	24	Pistol Permit Issued	16	16
Community Service	12	32	Protective Custody	7	1
Criminal Mischief	13	5	Property Check	34	31
Criminal Threatening	2	0	Record Check	5	25
Criminal Trespass	5	1	Road Hazard	3	14
Deliver Message	0	0	Selectmen Request	0	5
Disabled Vehicle	**	15	Service Paperwork	8	12
Dog Complaint	**	47	Shots Fired	6	4
Domestic Disturbance	11	12	Suicide (Attempt)	1	1
DWI	3	0	Suspicious Person	12	15
Fireworks Complaints	1	2	Theft	7	1
Harassing Phone Calls	7	4	Transport	*	8
Homicide	0	0	Unattended Death	1	0
Illegal Dumping	0	0	Unwanted Person	1	1

TOTAL CALLS FOR SERVICE FOR 1995: 545

TOTAL CALLS FOR SERVICE FOR 1996: 747

** = In 1995, these figures were combined with another area.

* = In 1995, these figures were not kept.

RESCUE SQUAD

The Washington Rescue Squad found 1996 to be a busy year answering 60 calls for assistance (three in one hour on one day) and exceeded last year's training hours with over 700 hours of training alone. Our training consisted of certifications for all levels including one new first responder, five emergency medical technicians recertified for the national registry qualifications, and a fourth member working toward Intermediate EMT certification. In May, members attended the Meadowood Fire Academy for rescue from heights using basic rope skills, below-grade rescue, and confined-space rescue. Some of this training tested not only skills but also the individual's phobias.

We would like to take this opportunity to encourage the members of the community to call upon the squad whenever necessary. We often hear that people are hesitant to activate our resources because they are afraid that we will be needed elsewhere or the problem may be minor. We welcome any call to serve you and the community. The calls assist us in keeping our skills and teamwork at the high levels we train so hard to maintain. We are proud to be a volunteer, no-charge ambulance service that is dedicated to providing professional care. We maintain an excellent mutual aid pact with the surrounding towns and assist them so they will assist us any time there is a need.

Our annual Ice Fishing Derby in February was again a great success for the fishermen, but the real winner was the community. 180 participants were registered, receiving awards of almost \$1,000.00 in prizes and netting the rescue squad \$2,400 to assist in our operations. Other successful fund raisers were the softball game (special thanks to the team from Ashuelot who saved the day), food sales, and raffles. In fact fund raising accounts for almost as many hours as training.

The members of the Rescue Squad proudly raise in excess of \$10,000 annually to serve the community. Every dollar that is donated is split 50% to the ambulance replacement fund and 50% to supplies, training and ambulance maintenance. Your assistance and support are greatly appreciated by everyone. Our Treasurer is now working on attaining a 501.c3 Charitable Non-profit Organization status from the Internal Revenue Service to assist in the raising of funds. Your donations, trusts, and tax-deferred bequests are greatly appreciated.

The Rescue Squad would like to thank the Fire Department personnel who assist us on the calls that require additional manpower. We would also like to thank all those who regularly assist us through their generous donations of time and finances.

Respectfully submitted,
Your friends at the
Washington Rescue Squad

BOARD OF SELECTMEN

This has been a stable year in the Selectmen's office, the Police Department — and until December, the Highway Department. We then learned that Dave Hunt, the Road Agent, was resigning to accept a position in Newbury. Dave has served the Town very well, and we are sure he will do the same in his new town; we wish him well. Once again we should like to acknowledge the excellent work and cost-saving efforts by Dave Hunt and the Highway Department on the new Transfer Station. Closing of the old one is now in process.

A few other noteworthy items:

We approved a bid for re-shingling the P. D. roof, but it was then discovered that the chimney needed work; a bid of \$400 was accepted to replace the part of the chimney above the roof. When that was removed, however, it was found that the entire chimney had to be replaced. The amount budgeted in the last year's warrant article 32 was supplemented from surplus.

In spite of three reportable accidents in the Highway Department our insurance rate will not increase. We nevertheless took advantage of safety training programs provided by our insurance carrier (NHMA).

Ah, yes: taxes. We don't set the amount of money to be raised. You do — along with input from Concord and Big Washington. What we do is set the rate. The total town valuation increased this year, which ought to lower your taxes. Unfortunately both county and school taxes went up, and other things being equal, our tax rate would have gone up by 8%. But we had a surplus of more than 12%, compared with the State's recommended 5-10%. Recalling a very clear preference expressed at the Town Meeting, we took \$100,000 from surplus, giving a tax rate of \$18.07, up only 1% from last year's \$17.85.

That's the good news. The bad news is that we cannot continue to live off our surplus — which is largely taxes due, rather than cash in the bank. Taxes will continue to go up, and all departments must find ways to do more with less.

A public hearing in August considered a petition to take over the roads of the Highland Haven Village District. Subsequent work, however, showed the cost to be significantly more expensive than anticipated, and a betterment tax will now be needed. This is covered in a warrant article, which we strongly urge you to pass.

This year's property sale returned two parcels to the tax roll. One has since been annexed, creating a conforming lot.

The authorized bookkeeping software has been installed. We are working with the supplier, CompuSense, to ensure compatibility between the assessors', bookkeeper's, tax collector's, and town clerk's systems.

A public meeting on lake eutrophication (gradual filling with silt and weed-growth) produced no solution, but did make many lake dwellers aware of steps that can be taken to minimize the problem.

We received fifty applications for building permits during the year. Of these, we approved about half, and referred the others to the Board of Adjustment.

We should like to express our appreciation of the invaluable help provided by our Secretary, Shelly Soderlund, who knows more about our filing system than the three of us combined.

Respectfully,
J. Rufford Harrison, Chairman
Guy Eaton
Donald Dorval

SHEDD FREE LIBRARY

After completing my first year here at the Shedd, I must thank all those who have been so very helpful to me. Without their support, this year would not have been such a success. On behalf of the Library, my thanks go to: Barbara Gaskell, our previous librarian who gave me much advice and was very helpful; the Trustees, who have been so very supportive; the Friends and all my Saturday volunteers (Sue Bermudez, Kay Carlson, Ruth Collins, Barbara Garvin, Martha Hamill, Vivian Hunter, Dorothy Jayne, Kay Menzer, Mary O'Connor, Sara Twiss, Donna Bernatas, Ada Langlais, and Charlene Cobb) without whom we would have found it very difficult to have kept that day open; the custodian, Ed Howard, who has kept the place neat and clean and has responded to my every request; Martha Hamill, who after 10 years is resigning as Chairman of the Friends, and is also one of my substitutes; Billy Hutchins, my Tuesday Volunteer and also substitute; Anna Richard, my volunteer typist; Sue Bermudez, Story Time Land and Book Discussion Leader; Ruth Collins, who does most of my shelving; Kay Carlson and Charlene Cobb, who call and obtain the dates for the monthly town calendar we continue to publish; and of course, my loving husband Bob, who has helped solve many problems. Of course, last but not least, my thanks go out to all of you townspeople who have helped to make this year such a success.

Our new programs included a reinstatement of Story Time, first bi-monthly, and then weekly. We usually have from three to eight children plus their mothers.

The Book Discussion group began last spring, faltered, and started up again at the request of summer people. Since August, the group has met monthly (except December) and has discussed: *The Education of Little Tree*, *Ellen Foster*, *The Shipping News*, *Murder at the Smithsonian*, *Snow Falling on Cedars*, and *The Bean Trees*. I ordered copies of these books through the Inter Library Loan system and with the help of Fuller Library in Hillsboro. We meet the third Monday of the month at 10:00 AM with thirteen usually attending. Please feel free to join us even if you haven't read the month's selection. This discussion is always lively!

We began our STEP Program (Shedd Those Extra Pounds) in October and usually meet on Tuesday afternoons. We have about six dedicated members who are determined to eat healthier and exercise more. Feel free to join us here too!

New this fall was Mrs. Klein's class visiting from the school. We hope to make it a monthly event (Mrs. Toczko's class of first and kindergarten continues to visit every other Tuesday) even though they have to find volunteer drivers. One of my goals all year was to get more of the schoolchildren into the library, and to learn how to use our resources. It's really been wonderful having more children coming.

We have a video exchange every few months with Fuller (and plan an audio exchange too). We also borrow many large-print books for several patrons.

We designed a "Shedd Free Library" tee-shirt and sold them during the summer, making around \$60 and a lot of free publicity. (If there is a demand this year, we'll sell more.)

New hours included Saturday year-round from 10:00 to 12:00. To accommodate the school children, we changed the Thursday hours to 1:00 to 7:00. This enables them to come in after they arrive in Town by bus around 3:00.

Thanks to Martha Hamill and the Friends we continued our monthly exhibits: Paintings by Annie Larsen, Paintings by Brian Simm, Treasures from Grandma's Attic, Betty Talpey's Sheared Punch Rugs, Paintings by Mary Lou Frost, Paintings by Doug Sullivan, Antique Books, Virginia McKinnon's Pressed Flowers, and Christmas Crafts. Many visitors came in just to look at the exhibits.

Special programs included a Medicare Seminar, Bob Wright's Olympic presentation, both held at the Congregational Church because of the large attendance, and many "Meet the Artist" presentations.

The Friends continue to meet the third Wednesday of each month at 9:30 AM. They would be more than happy to have you join! (They bought and donated a tape player for the children to listen to audio cassettes, and a microwave to make the librarian's meal times more pleasant!)

The Trustees meet bi-monthly, usually the first Tuesday of the month at 3:00 PM.

The Outreach Program continues on a somewhat limited basis. If you know of a shut-in who would enjoy receiving reading material, audios or videos, please let us know.

We received over 350 items this year through the Inter Library Loan system. Remember, if we haven't got what you need we can always try to find it for you.

The Annual Book Sale was held the 4th of July weekend, and though not financially successful, we learned a lot from it. We'll do it again, but on a less busy weekend. Columbus Day Weekend looks good, with a Bake and Plant Sale combined with it. So keep those book donations coming...if we can't use them in the library, we can always sell them at the Sale! (Another big thank you to all of you, too numerous to mention, who have donated books, audio tapes, and video tapes...we really appreciate it and will never turn away a donation!)

My first Summer Reading Program went extremely well; held for six weeks, eighteen children were registered. Our theme, loosely based on the Summer Olympics, was "Go for the Gold with Books". We began making flags of different countries for an opening parade and ceremony, then a different activity weekly: the "SNAP" lady from the Manchester Union Leader, dried flower arranging, Mary Beth Seecamp from Spoof Gabbling Circus, Grace Jager with songs and stories about the international fox, and Language Day where we learned about different languages. The children learned to count to ten in French, with the help of Elinor Johnson, German (Rufford Harrison), Italian (Sara Twiss), and Spanish (the librarian).

Our final day included "Olympic" games, with "gold" medals, a closing ceremony parade through Main Street, Bob Wright's talk about the Olympics, and a pizza party. I certainly enjoyed myself and I think the kids did too. I look forward to next year and the challenge of another program!

New projects included cleaning the attic of bat guano and screening it to keep the bats out. Now we have a place for storage! The old magazines were brought out of the cellar and the cellar cleaned out. Three of our invaluable old paintings were restored by Linda Donovan and re-hung in the Zaida Cilley Room. These town fathers (and mothers!) look really spiffy now....come in and see for yourself!

We bought new books, videos, audio tapes, magazines, and added many new puzzles. Jan Walsh made a new "Open" sign. There are new "For Library Parking Only" signs, as we are often so busy our lot is over-flowing. We have new bookplates and new bookmarks also.

The steps were re-caulked and repaired. The old records were sold in the Book Sale as they were never circulated. The extra space in the Harriet Coefield Music Room is used for the copy machine, typing, processing books, and toys for the younger ones.

I attended a State Conference in the spring at Winnepesaukee and picked up lots of tips. I also get new ideas when I attend WOTM Co-op meetings.

Plans include getting on-line with the State Library, repairing the fences, finishing the inventory of books, etc., adding shelving, weeding books that haven't been circulated in five years, and storing "classics" in the attic.

That, in a rather large nutshell, was 1996. All in all, a very good year. Attendance is up, new things are going on all the time (coming this year will be bi-monthly Armchair Travels on Sundays, at 2:00 PM courtesy of all you folks who travel so much and are willing to share your adventures with us; our first included Egypt and Pleasures of the Nile, with Rufford Harrison) so please check us out. We welcome your suggestions and comments.

And please remember, this is YOUR library. Your taxes support it. Come and take advantage of everything we have to offer!

Jo Ellen Wright
Library Director

Statistics:

Circulation: 5314	Number of new cardholders: 70
Number of additions: 375	Total number of cardholders: 685
Number of withdrawals: 75	Average weekly attendance: 100
Number of audio/visual items: 400	Average weekly circulation: 102 items
Total books owned by the library: 6985	Outgoing ILL items: 50
Number of Magazine subscriptions: 25 (including 5 donations)	Incoming ILL items: 350

SUPERVISORS OF THE CHECKLIST

Although this was a busy year, it was requested that only the following be printed:

Voter Registration Summary

Democrat	110
Independent	0
Libertarian	0
Republican	268
Resident	0
Undeclared	236
TOTAL VOTERS	614

TRANSFER STATION

As most of you know the Town has been moving towards the final step in closing the landfill, which will happen in the spring of 1997. This will also close a chapter of old history for Washington which will allow us all to move on to bigger and better projects within the Town.

The new transfer station has worked out very well, with only good comments. It took a lot of good old hard work by all and I would like to thank all of the contractors and Town employees for their efforts. I also believe the site location was the best for all of us.

Being a part of this project has been very rewarding for me as I was able to test all my strengths and abilities. Now I am looking forward to doing it all over again in another Town where I hope I have the same support and success.

Respectfully submitted,
Dave Hunt,
Road Agent

SCHEDULE OF TOWN PROPERTY
as of December 31, 1996

DESCRIPTION	ASSESSED VALUE (Land & Buildings)
Camp Morgan & Mill Pond Rec. Areas & Buildings	\$ 837,460.00
Old Central School Building	120,300.00
Cemeteries	56,250.00
Common Lands & Buildings	74,490.00
Fire Department	146,570.00
Equipment	370,000.00
Highway Department Lands & Buildings	43,520.00
Equipment	271,000.00
Materials & Supplies	10,500.00
Recycling Center Equipment	88,897.00
Library, Land & Buildings	112,820.00
Furniture & Equipment	83,000.00
Police Department	31,200.00
Town Hall, Land & Buildings	245,000.00
Furniture & Equipment	38,000.00
New School Building	(not assessed)
Subtotal	\$2,529,007.00
Land & Buildings acquired through Tax Collector's Deeds	
TM 02-003 EW Back Mtn. Rd. 65.00 AC	\$ 1,878.00
TM 07-011 Twin Bridge Rd. 100.00 AC	2,889.00
TM 10-005 AP Old Marlow Rd. 146.00 AC	137,970.00
TM 10-042 LAE U-19 Taylor Circle 1.33 AC	8,400.00
TM 10-049 LAE U-13 Ashuelot Dr. 1.80 AC	7,940.00
TM 10-056 LAE U-6 Ashuelot Dr. 1.65 AC	6,380.00
TM 12-194 RT31S off Highland Lake 15.00 AC	14,180.00
TM 14-054 LAE U-20 Taylor Circle 1.60 AC	8,920.00
TM 14-087 LAE Q-7A off Jefferson Dr. .76 AC	1,440.00
TM 14-123 LAE J-16 Madison Dr. .72 AC	6,930.00
TM 14-259 LAE N-8 Monroe Rd. .82 AC	9,610.00
TM 14-264 LAE P-1 Monroe/Garf. .69 AC	9,210.00
TM 14-265 LAE P-9 Garf./Pierce Rd. .67 AC	9,580.00
TM 14-279 LAE E-33 Lincoln Dr. .85 AC	9,100.00
TM 14-345 LAE A-24 Coolidge Dr. 1.89 AC	6,370.00
TM 140400 AP Huntley Mt., Rd. 100.00 AC	42,930.00
TM 14-503 AP Ashuelot Acre Rd. .12 AC	5,350.00
TM 18-006 AP Old Marlow Rd. 56.00 AC	52,920.00
TM 18-007 AP Russell Mill Pd. Rd. 55.00 AC	51,970.00
TM 18-034 AP Russell Mill Pd. Rd. 80.00 AC	75,600.00
TM 23-31 EW E. Washington Rd. .05 AC	1,320.00
TM 24-043 HLS Valley Rd. 1.00 AC	6,930.00
Subtotal	\$477,817.00
All other Property & Equipment	36,830.00
Total	\$3,043,654.00

1996 VITAL STATISTICS

BIRTHS

- January 5, 1996 LANG, MARIAH MASON, born to Timothy David Lang and Marlene Mason Lang (Mason) in Lebanon, N.H.
- February 4, 1996 ROY, STEPHEN VIANEY, born to Stephen C. Roy and Maureen Lynn Roy (Carter) in Peterborough, N.H.
- February 25, 1996 WALKER, CAITLIN APRIL, born to Bernard Walker Jr. and Lynda Ann Walker (Russo) in Concord, N.H.
- July 4, 1996 WING, ASHLYNN MELISSA, born to Robert Bruce Wing and Amy Sue Wing (King) in Concord, N.H.
- September 19, 1996 GOODLIFF, JORDAN MERLE, born to John Eric Goodliff and Valerie Anne Goodliff (Stone) in Concord, N.H.

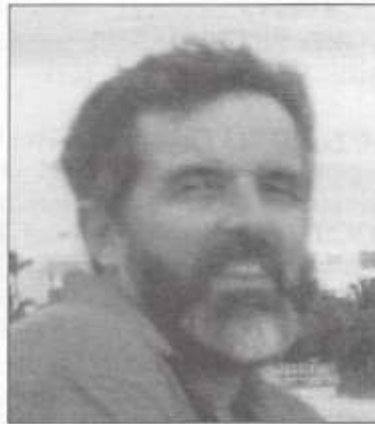
DEATHS

- June 20, 1996 HAKULIN JR., LEONARD LUDWICK, 46 Years, at Hillsboro, N.H. buried in Washington, N.H.
- September 4, 1996 TUCKER, DORIS MAY, 89 Years, at Concord, N.H. buried in Washington, N.H.
- December 29, 1996 DUFFNEY, VALENTINE IDELLA, 87 years, in Washington, N. H. buried in Johnston, R.I.

MARRIAGES

- June 15, 1996 HALEY, PAUL MARSHALL and NICKERSON, NICOLE SUZANNE in Greenfield, N.H.
- June 29, 1996 LANIER, CHRISTIAN EMILE and HEAVEY, KRISTIN ANN in East Washington, N.H.
- August 10, 1996 LANGHORST, TERRY T. and JORDAN, PAULA H. in Washington, N.H.
- August 17, 1996 BULMAN, RICHARD BARTLETT and KELLIHER, JOAN M. in Washington, N. H. on top of Lovell Mt.
- August 24, 1996 CARTA, VINCENT S. III and PEETS, SHERRI ANN in Washington, N.H.

- August 24, 1996 SPOFFORD, PETER DANIEL and SEEKAMP, MARY ELIZABETH in Washington, N.H.
- August 24, 1996 HANLEY, PAUL LOUIS and FOWLE, HEIDI ANN in Washington, N.H.
- August 31, 1996 DESROCHES, JASON SEARS and DITULLIO, CAPRICE MARIE in Washington, N.H.
- September 1, 1996 LOMMERIN, NILS ALLAN and FONTAINE, JESSIE DOROTHY in Washington, N.H.
- October 19, 1996 IADONISI, LOUIS GREGORY and WOHLANDER, ELAINE NATALIE in Ringe, N. H.



G. Michael Otterson

After the meeting reported below, Mike resigned after twelve years as Moderator, during which time he controlled his meetings with firmness, yet with the flexibility that a small town needs. He was also a Selectmen for several years, and an auditor of the Planning Board, and we hope he'll soon be back in the thick of things.

WASHINGTON TOWN MEETING

MARCH 12, 1996

The meeting was opened at 9:01 by Moderator G. Michael Otterson. The polls were open from 10:00 a.m. until 7:00 p.m. Robert Crane II, Assistant Moderator; Janice Philbrick, Clerk; Barbara Gaskell, Assistant Clerk; Marcia Goodspeed and Martha Harrison, Ballot Clerks. The meeting took place and the polls were located at Camp Morgan Lodge in Washington, NH with 272 ballots cast.

The Moderator began the meeting by reviewing the rules he runs the meeting by: speaking was to be done only through the Moderator, and only one speaker would be on the floor at a time. As in the past, once an article has been voted upon there would not be reconsideration of the article at a later time. There would be a limit of two amendments allowed on the floor at one time.

The Moderator reminded the meeting that anyone who wished to vote in the election of officials and on the L.U.O. amendments could register to vote that day; however, persons who registered that day or at the school meeting the previous Saturday were not eligible to vote on warrant articles.

Moderator Otterson chose that moment, before things got going, to offer his gratitude for the way the people of the Town have conducted themselves during his time as moderator. He received a standing ovation led by Jim Hofford.

Philip Barker stood to declare that he had withdrawn from the running for Selectman.

At this time the Moderator prepared the ballot box so that the ballot clerks could begin the ballot count and the voting could begin at 10:00 without interrupting the meeting.

Rufford Harrison moved to dispense with the reading of the warrant, Bob Wright seconded

VOICE VOTE: motion CARRIED

ARTICLE 1: The following officials of the Town of Washington were chosen by nonpartisan ballot:

Moderator, for 2 years:

Michael Otterson (write in) 13 votes

Ronald Jager 212 votes

and was declared elected.

Selectman, for 1 year:

Louis Borey (write in) 3 votes

Guy L. Eaton 234 votes

and was declared elected.

Selectman, for 3 years:

Philip A. Barker 10 votes

Louis J. Borey 42 votes

John Callender 91 votes

Donald R. Dorval 116 votes

and was declared elected.

Town Clerk, for 3 years:

Sara Twiss (write in) 103 votes

Janice F. Philbrick 159 votes

and was declared elected.

Town Treasurer, for 1 year:

Kathleen Iadonisi 254 votes

and was declared elected.

Road Agent, for 1 year:

David R. Hunt 249 votes

and was declared elected.

Fire Chief, for 1 year:

David Hunt (write in) 4 votes

Robert J. Wright 253 votes

and was declared elected.

Board of Assessors, for 3 years:

Linda T. Cook 249 votes

and was declared elected.

Planning Board for 3 years:

Lindsay M. Collins 249 votes

and was declared elected.

Planning Board for 2 years:

Joanne M. Normand 97 votes

John J. Sheehy 42 votes

Paul J. Carriere 107 votes

and was declared elected.

Supervisor of Check List for 2 years:

Nora L. Pasioka 248 votes

and was declared elected.

Supervisor of Check List for 6 years:

Barbara T. Garvin 119 votes

Alan R. Goodspeed	141 votes
and was declared elected.	
Parks and Recreation Commission for 3 years: (vote for 2)	
Karl Jurson (write in)	3 votes
Richard W. Cilley	205 votes
and was declared elected,	
Robert T. Hamill	179 votes
and was declared elected.	
Trustee of Trust Funds for 3 years:	
Gwen Gaskell (write in)	41 votes
Joanne M. Normand	202 votes
and was declared elected.	
Library Trustee for 3 years:	
Richard W. Cilley	98 votes
Virginia G. McKinnon	161 votes
and was declared elected.	
Cemetery Trustee for 1 year:	
Richard W. Cilley	238 votes
and was declared elected.	
Cemetery Trustee for 3 years:	
Gwen Gaskell (write in)	3 votes
Philip A. Barker	192 votes
and was declared elected.	

There were many write in votes but those write in candidates receiving less than 3 votes were not printed.

REFERENDUM ITEMS

Are you in favor of having the office of the Town Clerk combined with the office of the Tax Collector, thereby creating a new office of Town Clerk-Tax Collector to be held by one individual for a term of three years?

yes: 70 no: 175

The question was declared defeated.

Are you in favor of adoption of Amendment No. 95-1 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows:

Section II. Definitions

F. STRUCTURE shall mean any dwelling, camp, barn, shed, swimming pool, bridge, deck or other permanent, man-made object exceeding 50 square feet in area or more than 35 feet in height above ground.

yes: 146 no: 112

The amendment passes.

Are you in favor of the adoption of Amendment No. 95-2 as proposed by the Planning Board for the town of Washington Land Use Ordinance as follows:

Section III. Districting

C. No vehicle other than a mobile home or recreational vehicle may be used for living purposes, and mobile home parks shall not be permitted. Occupied mobile homes

and recreational vehicles shall meet setback requirements as specified under Section III-E. When parked in Town for more than 15 days, owners of such temporary dwellings shall receive a Town parking permit upon proof of registration, submission of a map showing the proposed parking site on the owner's property, and proof of a self-contained holding tank for sewage disposal. The preceding requirements apply to any occupied mobile home except preexisting mobile homes that are on record by plan or deed. Parking permits shall expire on December 31 of the year of issue and may be renewed upon submission of pump-out receipts. A maximum of four (4) renewals may be issued. After the fourth renewal has expired, or if a mobile home or recreational vehicle is so installed or modified that it is no longer mobile or readily transportable, a building permit must be obtained for continued occupancy and the parking permit is voided.

yes: 179 no: 81

The amendment passes.

Are you in favor of the adoption of Amendment No. 95-3 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows:

Section III. Districting.

E. The following setbacks and heights shall be observed for mobile home/recreational vehicles, new structures, additions, and relocation: (sub-sections 1. through 5. of the Paragraph are unchanged.)

yes: 176 no: 79

The amendment passes.

Are you in favor of the adoption of Amendment No. 95-4 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows:

Section III. Districting.

I. No driveway or access may be established or altered so as to adjoin any Town road without first obtaining a permit from the Town Planning Board pursuant to NH RSA 236:13 and 236:14. Said permit shall specify such details of construction, including drainage, as are deemed necessary to protect the Town and adjoining properties.

yes: 168 no: 93

The amendment passes.

Are you in favor of the adoption of Amendment No. 95-5 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows:

Section III. Districting.

J. Occupancy of a dwelling with running water connected shall not commence until a State approved septic system is completed and operable. Seasonal occupancies with no running water may apply for an exemption, as long as there is a State acceptable plan for disposal.

yes: 180 no: 80

The amendment passes.

Are you in favor of the adoption of Amendment No. 95-6 as proposed by the Planning Board for the Town of Washington Land Use Ordinance as follows:

Section III. Districting.

L. Cluster Development is the grouping of single family homes closer together than otherwise permitted by the Land Use Ordinance. Cluster development maintains the

overall density of the parcel of land as required by the ordinance while preserving significant open space. Cluster development is permitted with the following requirements: (Sub-sections 1. through 7. of this Paragraph are unchanged.)

yes: 139 no: 118

The amendment passes.

ARTICLE 2: Rufford Harrison moved to hear the reports of any and all officers, committees and agents of the Town and take any action in relation thereto. John Callender seconded.

The following corrections were noted by Mr. Harrison;

Inside front cover "Ashely" should be spelled "Ashley" and "Courtest" should be "Courtesy"

Pg. 3: table of contents, line 2, "1995" should be "1996"

Pg. 5: Planning Board, Marvin Jager should be listed as an alternate

Pg. 16: Article 27, "Southeastern" should read "Southwestern"

Pg. 57: "Total Intergovernmental Revenues Actual" should read "\$63,528" not "\$3,528"

Pg. 60: "Faxon Hill Appropriations" should read "\$10,000" not "\$0,000"

Pg. 88: Parks and Recreation "Total Available" should read "\$30,587.70" not "\$13,587.70"

Pg. 102: "Miscellaneous Reimbursements" should include the following line:

Fuel Contamination 6,114.53 6,114.53

Arline France noted that on page 103, Report of the Trust Funds, the fifth line down, "Investment funds- D. L. MacPhee", the income columns should be moved over one column to the right so that the balances read:

	Balance Beginning Year
Income During Year	394.03
Expended During Year	212.50
Balance End Year	181.53

The Grand Total is correct.

Tom Talpey noted that on page 122, The Historical Society Trust Fund Report should begin with the word "In".

Jim Gaskell questioned the interpretation of the last sentence of article 18, paragraph 2 on page 149. The original was checked and it was shown that the wording in the Town Report faithfully reproduced the intent of the recording by the Town Clerk at that time.

Guy Eaton noted that on page 141, the ages of Hector Levesque and Wendell Ashley had been omitted. They were 74 years and 78 years, respectively.

VOICE VOTE, motion CARRIES

ARTICLE 3: John Callender moved that the Town vote to raise and appropriate the sum of \$171,754.00 to defray the costs of General Government for the ensuing year. This motion is exclusive of all other warrant articles. Guy Eaton seconded the motion.

Jim Hofford questioned the price of insurance. He asked if this was the normal yearly figure.

John Callender replied that there have been some reductions but the figure remains about the same.

Lynda Roy explained that a change in accounting practices makes it look different, even though it is the same.

Bill Lofgren asked if taxes could be reduced by funding some of general government out of the general reserve. Upon receiving an affirmative answer he made the following motion to amend.

Move to amend the article to fund \$100,000.00 for general government from the general reserve and raise and appropriate the difference. Jim Walsh seconded the motion.

Rufford Harrison responded to the motion by suggesting that it might be a little early in the meeting to consider using up the surplus as it may be needed later. He also reminded the meeting that what is done at this meeting will not affect the next tax bill as that bill is set using last year's tax rate. He stated that last year the selectmen did use some of the surplus to offset taxes at the end of the year.

Don Callender asked what the amount in reserve was.

Lynda Roy stated that the figure is \$362,707.00 but the Town must keep about \$200,000.00 in the account.

Bill Lofgren agreed with Mr. Harrison that it was early in the meeting to use the surplus but stated that if it was used now, than it wouldn't be used later. He expressed a concern that if the Selectmen are not directed to use it here, they may not use it.

Charlie Fields stated that he felt the surplus ought to be used at the end of the meeting and that each article should stand on its own.

Lofgren reminded the meeting that everything taken up under the final article is non-binding.

John Callender assured the meeting that the Board would do what it could to reduce taxes.

Bob Wright said that it didn't really matter if the surplus was used now or later. He would rather do it now and get it done.

There being no further discussion on the proposed amendment, the vote was called.

VOICE VOTE, amendment CARRIES.

There being no further discussion, the vote was called on the original motion as amended: That the Town will fund \$100,000.00 from the general reserve and raise and appropriate \$71,754.00 to defray the costs of General Government for the ensuing year. This motion is exclusive of all other warrant articles.

VOICE VOTE, motion CARRIES.

ARTICLE 4: Jim Walsh moved that the Town vote to raise and appropriate the sum of \$23,500.00 to upgrade the Town Hall toilet facilities and access thereto, in accord with ADA standards, and to develop for the 1997 Town Meeting a proposal and design for improved handicapped access to the Town Hall. Charlie Fields seconded the motion.

Jim Walsh gave a brief history for this article. At the last Town Meeting the Selectmen were asked to appoint a committee to look into access for the Town Hall. The appointed committee consists of Dick Cilley, Ron Jager, and Jim Walsh.

This committee reviewed, with the Selectmen and an architect, the plans presented previously for the one story and two story access at the rear of the building. The committee felt that these plans were too expensive.

What is included in this motion is money to update the bathroom to make it ADA accessible and money to create a plan for a ramp that will be ADA accessible as well as aesthetically pleasing.

Ron Jager supported this plan by stating that the inside work could be done within the Town and is not a huge project but the ramp would need more work and the committee wanted the time to make sure a designer could come up with a good design.

Gwen Gaskell asked if all this were absolutely necessary.

Jim Walsh replied that the Town doesn't have to do anything legally, but it is the responsibility of the Town to make its government services available to everyone, handicapped or not.

Lindsay Collins asked if the handicapped access to the second floor had been eliminated entirely and also if the proposed changes to the bathroom area would eliminate the ability to put a second floor handicapped access on later.

Jim Walsh answered that the second floor access had been eliminated as being too expensive. That doesn't mean that the plans couldn't be changed later.

Jim Gaskell asked if access to the bathrooms without going through the Town Hall had been considered. There are some events that take place on the Common and it would be nice to have bathrooms available without having to worry about abuse of the Hall.

Ron Jager replied, that had not been considered. He didn't see any problem with people going through the Hall.

Philip Barker informed the meeting that the Selectmen had previously asked the Meeting House Committee to look into this problem but the Committee felt it was the Selectmen's job to do this. The Committee is opposed to this plan because the Town has spent lots of money on restoring the Town Hall and this proposal prevents Handicapped access to the second floor without major renovations, and it does not deal with exterior access. The Committee feels that this idea is premature and a total plan should be presented, including second floor access.

Philip Barker moved to dismiss the article. Bob Wright seconded the motion.

There was more general discussion about accessibility or the supposed lack thereof. There was much discussion about the amount of money required to make changes to the Town Hall that may not be necessary at this time.

VOICE VOTE on the motion to dismiss,

declared too close by the Moderator.

PAPER BALLOT VOTE: 96 votes cast 65 yes 31 no

Article is dismissed.

ARTICLE 5: Guy Eaton moved that the Town vote to accept a grant under the Federal Universal Hiring Program, known as COPS, and to appropriate this grant to cover, in the first year, 75% of the cost of a full-time police officer, up to \$26,913.00. Joanne Normand seconded the motion.

Lt. Anthony Guthrie started his presentation about the program by showing a breakdown of calls in Washington in 1995 when there was no officer on duty. The State police were called but they don't always respond. There is a need for a full-time officer in Town who can respond at all times.

This article will work hand in hand with article 6 by decreasing the amount needed for salaries.

This year the COPS program would fund 75% of the cost of a full-time officer, next year 50%, in 1998 it would fund 25% and after that it would not fund any.

The Town does not have to follow the program through for the full three years. You can opt out after one year or two years.

Moderator Otterson asked if the meeting would allow nonresidents to speak with the understanding that if one were allowed to speak all would be allowed to speak. This was approved.

Sullivan County Sherriff Prozzo spoke in favor of the COPS program. He has seen it at work in several area towns and there are no strings attached. It is simply a means to help towns fund a full-time police officer and take some of the strain off the County and State law agencies.

VOICE VOTE: motion CARRIES.

ARTICLE 6: Anthony Guthrie moved that the Town raise and appropriate the sum of \$53,493.00 for the operation of the Police Department for the ensuing year. Rufford Harrison seconded the motion.

There was a great deal of general discussion about the "raise and appropriate" part of this article, as some of the money would be coming from the COPS grant.

Lynda Roy explained the accounting procedures involved in gross budgeting.

Rufford Harrison moved to amend the motion to appropriate \$53,493.00 to be raised partly from taxes and partly from the COPS grant. Ferenc Nagy seconded the motion.

VOICE VOTE, amendment CARRIES

The vote was called on the article as amended, To see if the Town will appropriate \$53,493.00 to be raised partly from taxes and partly from the COPS grant for the operation of the Police Department for the ensuing year.

VOICE VOTE, motion CARRIES.

Rufford Harrison moved that articles 7 through 14 be skipped until the Town's insurance people could arrive to discuss them. Guy Eaton seconded. VOICE VOTE, aye.

ARTICLE 15: David Hunt moved that the Town raise and appropriate the sum of \$264,506.00 for operation of the Highway Department for the ensuing year. John Callender seconded the motion.

David Hunt explained that the only changes in this year's budget are: Drug and Alcohol Testing is now required and General Road Improvements has been split into two \$10,000 categories, General Road Improvements and Emergency Supplies and Equipment.

There were a couple of questions about whether line items contained enough money to cover the needs.

Mr. Hunt assured everyone that the budget was sufficient for the needs of the department.

VOICE VOTE, motion CARRIES.

ARTICLE 16: Bob Crane moved that the Town raise and appropriate the sum of \$3,965.00 to purchase a 609ck one-way snow plow. This will be a non-lapsing account per RSA 32:3 VI and will not lapse until the plow has been purchased or in two years, whichever is less. Philip Barker seconded the motion.

Bill Lofgren asked what it is.

David Hunt said "BIG". He is trying to replace a snowplow that used to be a spare one but was used full-time and is now trashed. The new plow is the same one as the one he is replacing. This will save on truck connections, parts and services.

VOICE VOTE, motion CARRIES

ARTICLE 17: David Hunt moved that the Town accept and appropriate the Highway Block Grant Funds estimated to be \$33,214.37 anticipated during 1996 for the use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget. Ferenc Nagy seconded the motion.

David Hunt explained that this is the regular amount. Article 17 and 18 combined make the usual \$40,000 road work budget.

VOICE VOTE, motion CARRIES.

ARTICLE 18: David Hunt moved that the Town raise and appropriate the sum of \$6,785.63 for the use of the Highway Department in addition to the regular maintenance budget for the purpose of improvements to the following roads: East Washington Road, Washington Drive, Lempster Mountain Road, and Faxon Hill Road. Bob Wright seconded the motion.

David Hunt explained that this article with article 17 makes the usual \$40,000 road work budget.

Ferenc Nagy asked if these were all tar roads.

David Hunt replied yes.

Lindsay Collins asked if some of last year's money was used for emergency work last year.

David Hunt replied that this money was not used for emergency road work.

Pat Marcaurette asked if the roads were fixed, why was the Town doing more work?

David Hunt explained that only a section of the road is done each year.

VOICE VOTE, motion CARRIES.

ARTICLE 19: David Hunt moved that the Town raise and appropriate the sum of \$10,858.00 to replace the roof on the Highway Garage. This will be a non-lapsing account per RSA 32:3 VI, and will not lapse until the roof is completed or in two years, whichever is less. Philip Barker seconded the motion.

David Hunt explained that the new roof would be a flat, construction grade steel with a firestone asphalt roof. The rain got in the old roof and it is now soaked. Six companies gave him the same answer; the roof needs to be replaced. The price in this article reflects the estimate offered by the company that David felt most comfortable with.

There were several comments about the difference between a flat or a pitched roof, with the general consensus that the flat (or nearly flat) roof is the best idea.

Algird Krygeris asked how long the current roof had been on the building.

Mr. Hunt replied that the roof was replaced 12 years ago with a 10 year warranty.

VOICE VOTE, motion CARRIES.

Natalie Jurson said that the Town owed David Hunt and the Highway Department a standing vote of thanks for all their hard work. There was a standing ovation.

Jim Hofford noted that David Hunt did a public service by listing in the Town Report all the equipment owned by the Department.

Jim Gaskell praised David on his work with the dump and saving money there.

ARTICLE 20: David Hunt moved that the Town raise and appropriate the sum of \$50,221.00 for the operation of the Solid Waste Recycling Center for the ensuing year. Ferenc Nagy seconded the motion.

David Hunt stated that this is the standard article; it is up a little from last year.

David expressed the feeling that the Town owed Lindsay Collins a lot of thanks because he had offered a three year prediction on the operating costs of the dump, and this year's budget is only off \$21 from his prediction. Everything has worked as expected so far.

VOICE VOTE, motion CARRIES.

ARTICLE 21: Guy Eaton moved that the Town raise and appropriate the sum of \$5,500.00 for the purpose of purchasing an office copier. Ferenc Nagy seconded the motion. Eaton said he was unsure about the exact cost of a new copier, but it would be better for the Town to buy a reconditioned copier as it would not only be cheaper but carry a better guarantee.

Pat Marcaurette asked if the old one would be traded in or scrapped.

John Callender said no one really wants the old one as there are no parts or service available. If a buyer could be found, it would be sold.

VOICE VOTE, motion CARRIES.

ARTICLE 22: Rufford Harrison moved to see if the Town will vote to raise and appropriate the sum of \$14,000.00 for motor fuel to service the Fire, Highway, Police, Rescue and Recycling Center Departments for the ensuing year. Guy Eaton seconded the motion.

Bob Crane stated that changing the supplier may cost the Town extra money but running out of heating fuel could cost the Town more. In light of recent problems with the current supplier he moved to amend the article to require the Selectmen to put the fuel account out to bid to other than the supplier who now services the Town. Bob Wright seconded the motion.

Rufford Harrison replied that the Selectmen have to be allowed to do what they consider best. The Selectmen felt that the current supplier is good due to savings to the Town. However, if the people want the Selectmen to do something else, so be it.

Don Gaskell spoke in support of the amendment because this supplier has a long history of causing problems with the Town and the Town can ill afford to lose expensive equipment because the heating fuel has run out. Also, all the emergency equipment is in jeopardy with this supplier.

Marty Harrison felt that the Selectmen should get more input from the Departments directly affected by the supplier, before contracting out to a supplier.

The Moderator asked if there was anyone present who wished to defend the supplier. There was none.

VOICE VOTE, amendment CARRIES.

Rufford Harrison moved to amend the article to \$18,000. Guy Eaton seconded the motion.

VOICE VOTE, amendment CARRIES.

The vote was called on the motion as amended. To see if the Town will vote to raise and appropriate the sum of \$18,000.00 for motor fuel to service the Fire, Highway, Police, Rescue and Recycling Center Departments for the ensuing year, and to re-

quire the Selectmen to put the fuel account out to bid to other than the supplier who now services the Town.

VOICE VOTE, motion as amended CARRIES.

Philip Barker moved and Jim Hofford seconded a motion to take a lunch break until 1 p.m. VOICE VOTE, aye.

The meeting was called back to order at 1 p.m. The next article under consideration would be article 7.

Bob Wright moved to take up article 40 before article 7. Ferenc Nagy seconded the motion. VOICE VOTE, aye.

Robert Wright moved to see if the Town will vote to indemnify and save harmless all Fire Department members from any claims brought against them as a result of their duties as a fire fighter or rescue member. This shall include total costs of defense and payment of any judgments awarded against them. Don Gaskell seconded the motion.

Bob Wright explained that the Fire Department has insured itself for many years but the Selectmen have found a better way to do it. If articles 40 and 7 pass, then the Fire Department budget can be reduced.

Ron Jager said he was in favor of the concept but that he had a problem with the wording.

John Callender stood to inform the Town that there is a RSA that is even more inclusive than this article is. They were unaware of this RSA before Mr. Wright spoke.

RSA 508:12-b Liability Limited; Fire Department, Emergency Service and Rescue Squad Members.

In part, this RSA reads, "not held personally liable in any action to recover for personal injury or property damage arising from any act performed or occurring in the furtherance of his official duties." It does not cover willful misconduct, gross negligence, or operation under drugs and alcohol.

John Callender moved to dismiss the article. Guy Eaton seconded the motion.

There were several speakers who were opposed to changing the method of insurance currently being used by the Fire Department. It was the feeling of some that the Town was trying to pinch pennies and were jeopardizing the members of the Fire Department in the process.

Rufford Harrison informed the Town that it is the opinion of Town Counsel the proposed article is unnecessary and may open the Town to further problems.

Two advisors from Property Liability Trust spoke about what the Trust is and what it does. They spoke briefly on the issue of self insuring and liability.

Ron Jager said that article 40 and article 7 are being discussed together but they are not the same. Article 40 should be dismissed as not needed.

VOICE VOTE, motion to dismiss CARRIES.

ARTICLE 7: Rufford Harrison moved to see if the Town will vote to establish an expendable General Fund Trust Fund under the provisions of RSA 31:19-a, for the purpose of self-insuring the deductibles on emergency volunteers' private vehicles and equipment, to raise and appropriate to this Fund the sum of \$3,000.00 and to designate the Board of Selectmen as agents to expend. This is a special non-lapsing article. John Callender seconded the motion.

John Callender said the dollar amount is the net savings of switching from the old policy to the new system.

Don Gaskell encouraged everyone to vote "NO" on this.

Bob Wright said it is possible to use up this fund in one year and the remainder would come from regular budgets.

Lindsay Collins asked what effect taking the fire department out of the insurance package would have.

John Callender replied that the Trust Fund would have to write an exclusionary contract leaving out the fire department. It would not have an effect on the Property Liability Trust contract.

Ferenc Nagy moved to dismiss the article. Jim Hofford seconded the motion.

VOICE VOTE, motion to dismiss CARRIES.

ARTICLE 8: Bob Wright moved to see if the Town will vote to raise and appropriate the sum of \$30,710.00 for the operation of the Fire Department for the ensuing year. David hunt seconded the motion.

Tom Taylor asked if the Department needed to add more money into their proposed budget to cover the cost of insurance.

Bob Wright replied that the money was in the budget as it was presented.

VOICE VOTE, motion CARRIES.

ARTICLE 9: Bob Wright moved to see if the Town will vote to raise and appropriate the sum of \$1,850.00 for a black metal roof for the East Washington Fire Station. Natalie Jurson seconded the motion.

Bob Wright described the existing roof as having holes in the shingles which allowed water to seep in and get into the alarm system. The Eccards had patched the roof so that it could get through the winter. The new roof would be metal to prevent the ongoing problem of ice build up.

Ron Jager warned the Town to look ahead at all the Fire Department articles coming up. He is in favor of this article but everyone needs to look ahead.

Hans Eccard said that the problem has been fixed and may last two or three years.

Hans Eccard moved to dismiss the article. Pat Marcaurelle seconded the motion.

Bob Crane responded that if a roof leaked last year and was patched, it's going to leak again. If it needs replacing, replace it. It's not a lot of money to solve the problem.

VOICE VOTE, motion to dismiss DENIED.

VOICE VOTE on the original motion CARRIES.

ARTICLE 10: Bob Wright moved to see if the Town will vote to raise and appropriate the sum of \$2,350.00 to pave the apron in front of the Washington Center Fire Station. Ferenc Nagy seconded the motion.

Bob Wright explained that this is a discretionary article. It would be really nice to have, but it is not necessary.

Bill Lofgren moved to dismiss the article. Joanne Normand seconded the motion.

Hans Eccard spoke in favor of this article and wondered if the highway department couldn't do the work for less.

VOICE VOTE, the motion to dismiss the article CARRIES.

ARTICLE 11: Bob Wright moved to see if the Town will vote to raise and appropriate the sum of \$9,000.00 to purchase a compressor for the Fire Department. David Hunt seconded the motion.

Bob Wright said that right now the Fire Department has to take its tanks to other Towns to be filled. They are very heavy, the trucks in which they are transported are not meant to be transporting compressed gas, and the tanks are allowed to get emptier than they should because it is so awkward to get them filled.

The Fire Department tries to keep all its expenditures on equipment under \$30,000 each year.

VOICE VOTE, motion CARRIES.

ARTICLE 14: Bob Wright moved to see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of establishing a fire apparatus replacement fund; to appropriate from the fund balance the sum of \$21,000.00 to be placed in this fund; and to designate the Selectmen as agents to expend. David Hunt seconded the motion.

Bob Wright explained that several tanks on trucks are old and may fail at any time. One tank has been refurbished. The Department will try to get through his year with what they have, maybe even two years. They hope to save up enough money to replace the tank with a good, multipurpose tank.

Bob Crane moved to dismiss the article. Philip Barker seconded the motion.

Ron Jager remembered that last year the Planning Board had been authorized to start a Capital Improvement Plan and wondered if this article was connected to that plan.

Lindsay Collins replied that there is no connection between any article presented at this meeting and the plan as it was not ready this year. Next year the plan should be in place.

Philip Barker asked what fund balance the money was coming from.

Bob Wright said that the money would come from the general surplus fund. The object is to get the money over a period of years so that the Department will not have to ask for a large amount of money in any one year.

Hans Eccard spoke against Capital Reserve Funds as just a means of building up money so a department could go shopping.

Ferenc Nagy said the Town ought to give Mr. Wright the courtesy of acknowledging that he has looked at what might break.

VOICE VOTE on dismissal FAILS.

There was general discussion about the uses of general surplus and the selectmen's ability to expend it at their whim. Also more comments on the use of Capital Reserve Funds as spending authorizations.

Bill Lofgren moved to amend the article to \$14,000.00. Gil Oliveira seconded the motion.

Bill Lofgren felt that, as the original amount was not enough to buy the tank, there was no need to ask for so much.

Don Gaskell spoke about the Department's attempts to keep its spending within a set limit year after year. He also reminded everyone that equipment is expensive, in comparison \$21,000 is cheap. Here is an effort to keep spending level and is not too much to ask.

VOICE VOTE, the amendment FAILS.

VOICE VOTE on the original motion CARRIES.

ARTICLE 12: To see if the town will vote to raise and appropriate the sum of \$30,000.00 to replace the tank on the East Washington tanker.

Bob Wright moved to dismiss the article. Don Gaskell seconded the motion.
VOICE VOTE, motion CARRIES.

ARTICLE 13: Bob Wright moved to see if the Town will vote to raise and appropriate the sum of \$9,200.00 to implement an incentive award program for the members of the Washington Fire Department. Natalie Jurson seconded the motion.

Bob Wright explained the incentive program that is based on points awarded to members for various activities and for responding to calls. The money would be put into Individual Retirement Accounts for the members. The more years a person is a member of the Department the more the yearly award would be. The accounts would be administered through a bank or mutual fund, not the Town.

There was general discussion about the benefits of offering cash incentives as opposed to this form of long range incentive. Other suggestions were offered.

Fred Otterson moved to dismiss the article. Philip Barker seconded the motion.

The discussion ranged between those who felt that some sort of incentive or reward was needed to keep members interested in serving on the Department and to get young people involved in the Department and those who felt serving should not be reduced to a monetary issue. You should volunteer because you want to help, not because of a bonus you might receive.

VOICE VOTE motion to dismiss, too close to declare, paper ballot needed.

PAPER BALLOT 92 votes cast 51 yes 41 no
article is dismissed.

The moderator, wishing to speak on one of the interconnected articles coming up, appointed Ron Jager to act as moderator in his place and stepped down.

At this time Rufford Harrison rose to honor Mike Otterson for his many years of service to the Town of Washington as Moderator. A cake was presented at this time and the meeting rose to a standing ovation. Mr. Harrison presented Mr. Otterson with a gift certificate to Woodworker's Warehouse and explained that everyone voting today had signed a copy of the Town Report which would be given to him when the polls close that evening. Mr. Harrison offered him two pennies so he could "put his two cents in at the meeting".

The meeting resumed with Ron Jager explaining that there were four possibilities for the next three articles. The Town could buy land in article 23, exchange land in article 24, buy a different parcel of land in article 26, or do none of the above.

Rufford Harrison moved to take up article 26. Guy Eaton seconded the motion.
VOICE VOTE, aye.

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of \$35,000.00 for the purchase of lot 16-048 adjacent to the existing transfer station, currently owned by Crane Farm of Washington, in order to construct a new transfer station.

John Callender moved to dismiss the article. Charlie Fields seconded the motion.

John Callender explained that the article had been inserted in the warrant before appraisals and test pits could be done. The Selectmen now feel that this land is not a good choice for the transfer station.

Bob Crane asked what the requirements for a transfer station are. This article is only for a transfer station. What if the existing dump is contaminated, this land would give the Town a buffer zone. He also understood that there were problems with the access to the Patenaude property (land in article 23). He wanted the three articles to stand on their own feet; the Town should choose one and dismiss the others.

Ralph Otterson expressed the opinion that the Town does not want to exchange property at Camp Morgan for the Patenaude property. That leaves two purchase options for the Town to consider.

John Tweedy felt that if the Town dismisses this article, the ability to discuss all three articles would be gone.

Don Gaskell said that in order to have an educated discussion, the Town needed all the facts. This article can't be dismissed until the facts are discussed. Article 24 is the only one that should be dismissed.

Larry Gaskell asked that the options be compared so the Town would know what it was doing.

Jim Gaskell said that Camp Morgan had been turned over to the Parks and Recreation Commission and that the Commission had been formed expressly to advise the Town on the best use of the property and to care for and maintain the property. The Selectmen had never approached the Commission about the idea of swapping land at Camp Morgan for any other land.

Algird Krygeris asked for a presentation of the pros and cons by a member of the committee that the Selectmen had appointed to look into land for a new transfer station.

Vivian Clark asked if David Hunt, as a member of the committee, would please speak about the land. (Mr. Hunt was not recognized by the Moderator.)

Bob Crane reminded the Moderator that discussion of the dismissal should come first, and moved the question. Don Gaskell seconded the motion.

VOICE VOTE, motion to dismiss FAILS.

Don Gaskell moved to dismiss article 24. Philip Barker seconded the motion.

The Clerk reminded the Moderator that there was no positive motion on the floor and that article 26 had been moved to be taken up next.

Mike Otterson moved to take up article 24 at this time. Bob Wright seconded the motion. VOICE VOTE, aye.

ARTICLE 24: To see if the Town will vote to exchange approximately 13 acres at the northwest corner of lot 11-067, also known as Camp Morgan, for lots 16-070-1 and 16-070-2, currently owned by Wayne Patenaude of Henniker, in order to construct a transfer station.

Guy Eaton moved to dismiss the article. Don Gaskell seconded the motion.

Mike Otterson said the idea of swapping land that we have not finished paying for is a bad idea. He hoped that the Town would always recognize this land for what it is. The Town bought it to keep it from ever being developed. The Town does not need to be trading a jewel for something else.

Don Callender read a letter from the Millen Lake Association which is against swapping the land.

VOICE VOTE, motion to dismiss CARRIES.

Rufford Harrison requested of the Moderator that the Town be allowed to discuss both articles 23 and 26 before making a motion on either article.

Ron Jager replied, that while it was not parliamentary procedure, it was the

Town's meeting and if that was their wish he would allow discussion on both articles and then would decide how to organize the voting on them.

John McKinnon asked why the committee organized to look into the land purchase had not spoken yet.

Charlie Fields explained that there was a committee of five, consisting of himself, David Hunt, Dick Cilley, Paul Carriere, and Rufford Harrison. The committee feels that the Patenaude property, located across Route 31 from the present transfer station is the best site.

Bill Crowley asked if there was a comparison chart anywhere showing the criteria for the site and how the two parcels of land fit the requirements.

David Hunt put up a map of the Patenaude property showing the two lots in question. The committee really wanted only lot #2; however, the access road for both pieces of property goes up the boundary between the lots and Mr. Patenaude would only consider selling if the Town agreed to purchase both lots. The Town also had to agree to leave a buffer zone between lot #1 and the abutting lot #3. Test pits had been done in several places on the property and the average depth of soil was 10 - 12 feet. There was ledge along the far edge of lot #1 but ledge was not found in any of the test pits.

Jim Gaskell asked how much soil was needed to establish a transfer station.

David Hunt replied that there was no requirement; all that is needed is a firm footing. It would be necessary to create a level area though, and the depth of the soil suggested that material would not have to be trucked in at great expense. There was also the possibility of using soil from the Patenaude property in the closure of the old dump.

Don Gaskell wondered if the purchase of the Crane property would leave a buffer zone around the old dump in case of water or soil contamination leaking from the old dump. This could save the Town money or a liability suit later on.

David Hunt replied that if there was ground water contamination, it wouldn't matter who owned the land the contamination was on. The Town would be required to pay a high price to clean it up.

Ralph Otterson was assured by David Hunt that the Patenaude property would be a suitable location for a future Highway garage, while the Crane property had too much ledge and slope to be useful for very much of anything.

Bob Crane inquired about ridges in the Patenaude property and where the watershed was.

David Hunt was unsure exactly where the watershed was but felt it was unimportant for the proposed use of the land.

In reply to a question about professional engineering, David Hunt spoke of having an engineer look at both properties in a very informal way. The engineer's opinion was that as far as a transfer station was concerned, neither property was better or worse than the other. The Patenaude property, however, had more soil to move around and there was a possibility that the soil could be used in the dump closure, thus saving the Town some money. An engineering study is not needed for a new transfer station, as nothing is put into the ground.

Rick Niven informed the Town that he had done the test pits on both properties and there was a lot more soil on the Patenaude property. He felt that the Town would have to do a lot of blasting on the Crane property to make it suitable for a transfer station. He also thought the Town should look at the properties in light of future uses of the land.

Bob Crane moved that the Town purchase the Patenaude property for the use of a transfer station. Rick Niven seconded the motion.

Ron Jager, acting Moderator, replied that the group was not ready for a motion at this time and continued the general discussion of both articles.

Paul Carriere spoke as a member of the committee and felt that, in light of the recent addition of the Crane property for consideration, perhaps the Town should procrastinate. It didn't have to be done this year as there is no time limit on closing the existing dump.

John Callender replied that the Town had applied for a loan to close the dump and that there is a time limit on the loan. The whole thing needs to be wrapped up soon.

There was general consensus of the Town that one or the other of the properties should be voted to be purchased that day and that both lots were comparable in price when the cost of land improvements was taken into consideration.

Again Bob Crane moved that the Town purchase the Patenaude property. John Callender seconded the motion.

The question was presented to the Town: That the Town raise and appropriate the sum of \$50,000.00 for the purchase of lots 16-070-1 and 16-070-2 across Route 31 from the existing transfer station, currently owned by Wayne Patenaude of Henniker, in order to construct a new transfer station.

VOICE VOTE, motion CARRIES.

Bill Lofgren moved to dismiss ARTICLE 26: that the Town raise and appropriate the sum of \$35,000.00 for the purchase of lot 16-048 adjacent to the existing transfer station. Gil Oliveira seconded the motion.

VOICE VOTE, motion CARRIES.

Ron Jager gratefully relinquished the gavel to Mike Otterson.

ARTICLE 25: Arlene France moved that the Town will vote to raise and appropriate the sum of \$30,800.00 for the purpose of purchasing software, updating the valuation, and converting the current assessing files to the State's computerized system. This will be a non-lapsing account per RSA 32:3 VI, and will not lapse until the conversion is complete or in two years, whichever is less. Lynn Cook seconded the motion.

Arlene France explained that this money would be used to update the current system into a system that could be kept current more easily than the current one. The Assessors had looked into several different firms and the State is the least expensive way to do this.

Bob Crane questioned the need of a sales analysis, which Lynn Cook explained was necessary as the Town is not assessed at the proper value right now.

Bob Crane moved to dismiss the article. John Tweedy seconded the motion.

Lynn Cook warned the Town that there would be a reevaluation coming up in the near future. The Town could pay now and implement this system, or wait and pay later.

There were several questions about whether the proposed system would eliminate the need to reassess everything as often as it currently is and if it would make the task easier and less expensive in future evaluations.

Lynn Cook replied that the land values can be adjusted every year with the new system.

VOICE VOTE on the motion to dismiss FAILS.

VOICE VOTE on the original motion CARRIES.

ARTICLE 27: Rufford Harrison moved that the Town raise and appropriate the sum of \$16,504.00 for Health and Welfare for the ensuing year. Guy Eaton seconded the motion.

Lynda Roy explained that the only change from last year is in the General Welfare line. The Town needs to be prepared to offer more fuel assistance next winter as the Federal dollars for this have been cut.

Kevin Lawrence asked who Community Youth Advocates are and what they have done for the Town.

Lynda Roy replied that in the past they have worked with local juveniles. She was not sure if they had done any work in Town this last year.

VOICE VOTE, motion CARRIES.

ARTICLE 28: Bill Lofgren moved that the Town raise and appropriate the sum of \$15,000.00 to replace the docks at Camp Morgan. This will be a non-lapsing account per RSA 32:3 VI and will not lapse until the docks are completed or in two years, whichever is less. Alan Goodspeed seconded the motion.

Bill Lofgren explained that the summer camp program averages over 75 kids a day. Part of the camp program is a swimming instruction program sponsored by the Red Cross. Without the docks there can be no swimming instructions. The existing docks were built in 1959 and the last major work was done in 1980. They have become a risk now and are cumbersome to take in and out of the water. During the floods two pieces disappeared and other pieces were smashed.

The Camp Director sent a letter stating that the docks are the greatest danger at the camp and have caused several injuries. The wood is rotten and the floats no longer float.

The Parks and Recreation Commission has looked into aluminum and fiberglass. They are aware that Red Cross has certain requirements. They went to Auburn Maine to AmeriCon and saw the docks that they fabricate. They are strong, durable, weather resistant and meet the Red Cross requirements. The Commission went to some other camps that have been using the AmeriCon product and were pleased. The 15 year-old docks still looked and acted as new.

The price quoted is for 12 pieces and includes a municipal discount of 25%. There will be the expense of transporting the pieces from Maine to Washington so the Commission padded the amount of money in the motion to cover that expense.

Dick Cilley asked if local contractors had been asked to bid on building the docks.

Bill Lofgren replied that none of them were interested.

Jim Hofford expressed the opinion that this would be a good long term investment and would reduce the Parks and Recreation appropriation.

Sally Jenkins asked where the docks would be stored.

Bill Lofgren replied that the docks could be stored in the cellar of Camp Morgan Lodge but if they had to be left outside it would not harm them.

VOICE VOTE, motion CARRIES.

ARTICLE 29: Bill Lofgren moved that the Town raise and appropriate the sum of \$30,633.00 for the operation of the Parks and Recreation Commission and for Patriotic Purposes for the ensuing year. Bob Wright seconded the motion.

Bill Lofgren explained that difference in his motion and the article as printed in the Annual Report is that because the last article passed he could eliminate the line item of Dock Maintenance for \$2,500.00.

Vivian Clark asked how much the Town had made from lumber sales on Camp Morgan.

Lynda Roy stated the figure at \$8,042.09.

Jim Gaskell moved to amend the budget to reduce it by \$500 to \$30,133.00. Bob Crane seconded the motion.

Jim Gaskell explained that he made this motion because for years the Parks and Recreation Commission has been paying someone to mow some privately owned land, namely the Grange, East Washington Church, and the Historical Society's School House. He felt that it should be done.

Bill Lofgren stated that those areas were mowed voluntarily by the contractor, not for pay.

Lynda Roy said that, historically, the Town has paid for lawn mowing at the Grange because the Town used it on occasion for Town business.

VOICE VOTE, the amendment CARRIES.

Vivian Clark questioned why the telephone bill is so high. She realized that this may not be the place to bring it up, but this is the first place she has seen a line item pertaining to telephone bills. She wondered if the increase was due to the new system.

The vote was called on the motion as amended, that the Town raise and appropriate the sum of \$30,133.00 for the operation of the parks and Recreation Commission and for Patriotic Purposes for the ensuing year.

VOICE VOTE, motion CARRIES.

ARTICLE 30: Virginia McKinnon moved that the Town raise and appropriate the sum of \$13,200.00 for the operation of the Shedd Free Library for the ensuing year. Barbara Fields seconded the motion.

VOICE VOTE, motion CARRIES.

ARTICLE 31: Barbara Gaskell moved that the Town raise and appropriate the sum of \$10,000.00 for the care and maintenance of the Cemeteries for the ensuing year. Bob Wright seconded the motion.

VOICE VOTE, motion CARRIES.

ARTICLE 32: Guy Eaton moved that the Town raise and appropriate the sum of \$5,000.00 for the repair and shingling of the Center School (Police Department) roof. This will be a non-lapsing account per RSA 32:3 VI and will not lapse until the roof is completed or in two years, whichever is less. Rufford Harrison seconded the motion.

Dick Cilley of the Meeting House Committee stated that the roof has been patched but is leaking. It needs to be fixed before serious problems start.

VOICE VOTE, motion CARRIES.

ARTICLE 33: Bob Wright moved that the Town raise and appropriate the sum of \$56,226.00 for Debt Service for the ensuing year. Bob Crane seconded the motion.

VOICE VOTE, motion CARRIES.

ARTICLE 34: John Callender moved that the Town authorize the Selectmen to grant to Norman R. and Patricia H. Davis an easement across Faxon Hill Road for the purpose of constructing, reconstructing, maintaining and repairing a septic system pipe for conveying septic waste from and only from Davis's property, Tax Map #22-053 on the north side of Faxon Hill Road to a septic system on the property of George Bray, Tax map #22-038 on the south side of said road. Guy Eaton seconded the motion.

John Callender said that Town Counsel has approved this article.

Ellen Hofford asked if this will change the existing septic system on the Bray property.

John Callender said no, it is to expand the size of the pipe, not the leach area.

VOICE VOTE, motion CARRIES.

ARTICLE 35: Guy Eaton moved that the Town accept the provisions of RSA 80:80 Section IV, providing that any town at any annual meeting adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to convey any or all real estate acquired by Town Tax Collector's Deed that is no greater than 10 acres in size. Such conveyance shall be by a quit claim deed following a public auction, or property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require pursuant to RSA 80:80. Bob Crane seconded the motion.

Guy Eaton noted that this was an annual article but that this year the article would become permanent until it is specifically rescinded at a Town Meeting.

VOICE VOTE, motion CARRIES.

ARTICLE 36: Rufford Harrison moved that the Town accept the provision of RSA 31:95-b providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal, or other government unit or a private source which becomes available during the fiscal year. John Callender seconded the motion.

Bob Crane asked whether, if this had been in effect, would the COPS grant have been accepted without Town approval.

John Callender replied that no, it would not have because the COPS grant is a planned item, not unanticipated.

VOICE VOTE, motion CARRIES.

ARTICLE 37: John Callender moved to see if the Town will authorize the Board of Selectmen, indefinitely, until specific rescission of such authority, to dispose of surplus Town property (other than real estate). Guy Eaton seconded the motion.

Natalie Jurson said that she would like to see things advertised for sale for three months.

Jim Hofford asked what the Selectmen consider surplus.

John Callender said a good example is the old copier. It is not always feasible to advertise things. Some things just have no value.

Larry Gaskell noted that some things would cost more to advertise than they could be sold for.

Charlie Fields asked where the money from the sale goes.

John Callender replied that it goes into revenue.

VOICE VOTE, motion CARRIES.

ARTICLE 38: Rufford Harrison moved that the Town raise and appropriate the sum of \$2,100.00 for Emergency Management for the ensuing year. Guy Eaton seconded the motion.

Vivian Clark asked about the \$1,000.00 for 911 numbering.

Rufford Harrison replied that it costs the Town to add or change a number with Cartographics. The Town gets reimbursed for this expense from the applicant.

VOICE VOTE, motion CARRIES.

ARTICLE 39: Lindsay Collins moved that the Town raise and appropriate the sum of \$11,640.00 for Emergency Communications for the ensuing year. Guy Eaton seconded the motion.

VOICE VOTE, motion CARRIES.

ARTICLE 41: To transact any other business that may legally come before the meeting.

Bob Wright told about the appreciation dinner for the Auxiliary that was held last fall. He present a plaque to the Auxiliary with Thanks and Gratitude. Jane Thayer accepted on behalf of the Auxiliary.

Bob Wright talked about the work required to get the 911 system working in Washington. He presented a plaque to Ed Thayer thanking him for his hard work on behalf of the Town. Ed Thayer replied that he could not take all the credit, but he would be happy to take the plaque.

Ralph Otterson asked the Selectmen to work with the Road Department and the Fire Department to check old roads for water damage.

John Callender said that the Town can't spend money on Class VI roads without the Town's approval.

Hans Eccard added that it is the Forest Fire Warden's responsibility to see that these roads were passable.

Wendell Halverson told the Town of his use of the 911 system. He was very impressed with the Rescue Squad's response.

Philip Barker asked where the money was in this year's budget to install the remaining granite post Town line markers.

Rufford Harrison said that the previous budget went over without finishing the job. The Highway Department had said they would do the job.

Barker replied that the Town can't spend money on Class VI roads and besides, they don't know where the markers go.

Harrison returned that they would be able to find the Town lines and the money would not be spent on the roads themselves.

Natalie Jurson moved that the Town get rid of the existing phone system and return to the system that was in place one year ago. Vivian Clark seconded the motion.

John Callender said that the Town had switched to MCI as a cost savings plan and that the switch had had no affect on the alarm systems as had been alleged.

Jurson asked how much money had been saved using MCI.

Lynda Roy replied that she didn't know how much had been saved but she felt that very little actual money was saved. She felt that the answering machine may be causing some of the phone problems people had complained about.

Don Gaskell expressed the opinion that the Selectmen should do not only what saves the Town money but also what is in the best interests of the Town. He didn't think the present Board had always acted with the most expedient and best interests of the Town. He hoped that in the future the Board could be more in tune with the wishes of the Town.

VOICE VOTE, motion CARRIES.

Bob Crane asked what the Town will be getting for the flood damage.

John Callender said \$18,000 - \$19,000

Bob Wright moved to adjourn at 7 p.m. Ron Roy seconded the motion.
VOICE VOTE, motion CARRIES.

Respectfully submitted:

Barbara E. Gaskell
Assistant Clerk

A true copy, attest: Barbara E. Gaskell Assistant Clerk.

Annual Reports

of the

**WASHINGTON
SCHOOL DISTRICT**



FOR THE YEAR

1996

**Annual Reports of the
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For the Fiscal Year Ending June 30, 1996
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SCHOOL DISTRICT ORGANIZATION

Moderator	Guy L. Eaton
Clerk	Barbara Gaskell
Treasurer	Lynda Roy
School Board	
Charlene Cobb	Term expires 1997
Kevin Lawrence	Term expires 1998
Allan Treadwell	Term expires 1999
Auditor	Elizabeth Wood
Superintendent of Schools	Mark E. Beauvais
Teachers/Staff	
Susan Toczko	Kindergarten/Grade 1 Teacher
Mary Ann Nagy	Grades 1-2 Teacher
Ellen Klein	Grades 3-5, Head Teacher
Betsy Meehan	Title 1 Teacher
Jason Lane	Music Teacher
Nancy Stehno	Physical Education/Speech Asst.
Susan Smith	Art Teacher
Jane Johnson	Special Education Teacher
Sheila Gilchrist	Occupational Therapist
Marianne Garvin	Secretary
Joyce Borey	Classroom Aide (Grade K/1)
Heidi Cote	Classroom Aide (Grades 1-2)
Sharon Oliveira	Classroom Aide (Grades 3-5)
Sharon Van Yperen	Special Education Aide
Cathy Carmichael	Special Education Aide
Kimberly Denney	School Psychologist
Barbara Browning	School Nurse
Lou Borey	Custodian/Maintenance
Barbara Jackson	Hot Lunch Cook

THE STATE OF NEW HAMPSHIRE
WASHINGTON SCHOOL DISTRICT
SCHOOL WARRANT

To the inhabitants of the School District in the town of Washington qualified to vote in District affairs:

You are hereby notified to meet at Camp Morgan Lodge in said District on the 8th day of March, 1997, at two o'clock in the afternoon to act upon the following:

1. To choose by nonpartisan ballot the following School District officials:
 - A. One School Board Member: 3-year term
 - B. One Moderator: 1-year term
 - C. One Clerk: 1-year term
 - D. One Treasurer: 1-year term
 - E. One Auditor: 1-year term
2. To see if the District will vote to raise and appropriate the sum of two hundred ninety four thousand one hundred sixty nine dollars (\$294,169) to fund the construction, original equipment and related costs of an addition to the Washington Elementary School, to be built in accordance with plans and specifications on file at the office of the Superintendent of Schools as recommended by the School Board, and to raise said sum of two hundred ninety four thousand one hundred sixty nine dollars (\$294,169) by the issuance of bonds or serial notes of the District pursuant to the provisions of RSA 33, and to authorize the School Board to establish the terms and conditions of said bonds or serial notes as they deem in the best interests of the District; further, to raise and appropriate for the payment of the purposes set forth in this issue any interest, premium or fees earned by the District on the sale or investment of the bond proceeds; or take any other action in relation thereto.
3. To determine and appoint the salaries of the School Board, and fix the compensation for any other officers or agents of the District.
4. To hear the reports of agents, auditors and committees or officers chosen and to pass any vote relating thereto.
5. To hear reports on the status of the Hillsboro-Deering Middle School tuition arrangement as it relates to continuing the education of Washington's sixth grade students in Hillsboro vs. returning the sixth grade to the Washington Elementary School, or to take any other action in relation thereto.
6. To see what sum of money the District will vote to raise and appropriate for the support of schools, the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the District, or take any other action in relation thereto.
7. To transact any other business that may legally come before said meeting.

Given under our hands at said Washington on this 20th day of February, 1997.

A true copy, attest:

KEVIN A. LAWRENCE
ALLAN E. TREADWELL
CHARLENE F. COBB
School Board

WASHINGTON SCHOOL DISTRICT ENROLLMENT
1996-97 School Year

WASHINGTON ELEMENTARY SCHOOL

KINDERGARTEN

Alex Butterworth
David Demo
Kelly Eaton
Ryan Joy
Cory Lawrence
Shawn Mendonsa
Samantha Oliveira
Joseph Sargent
Nikole Soderlund
Derek Twiss
Chris Wood
Sean Wood
Nicole Young

GRADE 1

Kate Bernatas
Eric Cote
Ryan Curran
Bradely Demo
Bridget Griffin
Jesse Guay
Corey Neveu
Kris Thayer
Jessica Wood

GRADE 2

Amanda Borey
Tyler Conlan
Eric Cullen
Tyler Curran
Ashley Deahl
Ryan Eccard
Joey Farella
Andrew Gaskell
Jimmy Gaskell
Logan Goodliff
Eddie Soderlund
Teresa Vaine

GRADE 3

Jessica Briggs
Sara Crane
Ryan Cullen
Amanda Dorval
Kyle Endreson
Tyler Garvin
Kyle Guay
Susan Guay
Korey Hamm
Trafton Hanscom
Laura Jackson
Katie Joy
David Mendonsa
Christin Nichols
Lyndsie Paquin
Marie Sargent
Joshua Treadwell
Patrick Young

GRADE 4

Sarah Bernatas
David Browning
Travis Connor
Jessica Cote
J.C. Curran
Holly Eaton
Patrick Eccard
Margaret Gaskell
Tim Gaskell
Jeff Iadonisi
Shannon Loveland
Steven Mann
Lloyd Sargent
Aaron Treadwell
Gary Valley

GRADE 5

Bryar Babcock
Megan Bezio
Cassi Crane
Jessica Dorval
Chris Guay
Thomas Mann
Mandy Neveu
Kennedy Pon
Joseph Sajnacki

HILLSBORO-DEERING MIDDLE SCHOOL

GRADE 6

Kevin Boyce
Tiree Cote
Jessica Curran
Kelly Proctor
Michael Vaine

GRADE 7

Erica Browning
Phineas Fogg
Gregory Garvin
Victoria Guay
Kady Harnedy
Daniel Jackson
Jenny Loveland
Jeffrey Paquin
Reid Schwartz

GRADE 8

Jessico Jo Alix
Douglas Cook
Levi Fogg
John Gagnon
Kirsten Halverson
Kacy Harnedy

HILLSBORO-DEERING HIGH SCHOOL

GRADE 9

Bobby Bigwood
Benjamin Crane
Lucas Elwell
Anthony Farella
Jeffrey Fishman
Joshua Michaels
Danielle Rounds
Nicole Rounds
Jimmy Youpce

GRADE 10

Daniel Barker
Patricia Boyce
Tia-Marie Cullen
Rebecca Davis
Richard Dietrich
Jennifer Eastman
Rebecca Gathercole
Yvonne Haker
Will Michaels
Christopher Proctor
Wesley Schwartz
Melissa Toczko
Sarah Van Yperen

GRADE 11

Jessica Crane
Sean Harnedy
Alan Lafleur
Nathaniel Van Yperen

GRADE 12

Sebastien Filion
Lori Jeane Goodspeed
Kevin Russell
Corey Stetson
Joshua Thornton

KEENE HIGH SCHOOL

Seth Thompson - Grade 11

**WASHINGTON SCHOOL DISTRICT
ENROLLMENT FIGURES - Annual Report Data**

	— -PROJECTED—										
	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-00
Kindergarten	0	0	0	0	13	12	7	13	9	9	4
Entry	5	8	6	6	13	0	0	0	0	0	0
Grade 1	2	0	0	2	2	16	13	9	13	9	9
Grade 2	4	5	8	5	9	14	16	12	9	13	9
Grade 3	6	6	5	7	6	8	16	18	12	9	13
Grade 4	6	7	6	5	8	7	7	15	18	12	9
Grade 5	3	5	8	6	5	9	7	9	15	18	12
Total	26	31	33	31	56	66	66	76	76	70	56
Middle Sch	22	21	14	22	20	25	23	20	23	29	42
High Sch	29	26	27	23	21	23	34	32	32	37	29
H/D Total	51	47	41	45	41	48	57	52	55	66	71
TOTALS	77	78	74	76	97	114	123	128	131	136	127

WASHINGTON SCHOOL DISTRICT - 1997-1998 PROPOSED BUDGET

	1995-1996 ADOPTED BUDGET	1995-1996 ACTUAL EXPENDED	1996-1997 ADOPTED BUDGET	1997-1998 PROPOSED BUDGET
REGULAR INSTRUCTIONAL PROGRAMS				
Teachers - Salary & Benefits	\$118,146	\$114,837.97	\$127,381	\$169,080
Aides - Salary & Benefits	\$26,035	\$27,741.97	\$29,125	\$29,461
Substitutes - Salary & Benefits	\$727	\$1,158.13	\$727	\$1,077
General Tuitions	\$288,792	\$298,189.28	\$337,679	\$341,155
General Expenses	\$6,320	\$13,912.00	\$6,884	\$4,042
Art	\$4,466	\$4,457.76	\$4,571	\$5,759
English	\$3,044	\$2,828.48	\$3,503	\$4,007
Kindergarten	\$1,018	\$1,868.46	\$1,165	\$1,017
Math	\$2,137	\$1,823.90	\$3,068	\$5,905
Music	\$4,555	\$4,183.02	\$4,435	\$4,607
Physical Education	\$4,110	\$2,709.89	\$3,087	\$3,111
Reading	\$2,133	\$2,031.67	\$2,164	\$3,154
Science	\$1,713	\$1,678.25	\$2,458	\$1,694
Social Studies	\$1,524	\$1,791.66	\$1,967	\$2,376
Learning Disabilities	\$900	\$701.77	\$878	\$774
SUBTOTAL - Regular Instruction	\$465,620	\$479,914.21	\$529,092	\$577,219
SPECIAL EDUCATION				
LD Teacher - Salary & Benefits	\$17,894	\$17,893.54	\$32,926	\$33,999
Special Education Tutor/IEP Aide	\$5,562	\$5,125.61	\$10,324	\$18,350
Additional Equipment	\$0	\$7,155.00	\$0	\$0
Physical Therapy	\$1,343	\$1,207.84	\$1,684	\$1,734
Occupational Therapy	\$3,422	\$5,044.62	\$5,349	\$6,815
Out-of-District Placements	\$33,401	\$18,404.12	\$34,519	\$13,275
Special Education SAU Coordinator	\$964	\$964.00	\$3,211	\$4,546
Summer Program	\$0	\$322.95	\$0	\$325
SUBTOTAL - Special Education	\$62,586	\$56,117.68	\$88,013	\$79,044
OTHER EDUCATIONAL PROGRAMS				
General Testing	\$894	\$647.11	\$386	\$239
Nurse - Salary & Benefits	\$1,389	\$1,388.70	\$1,550	\$4,650
Nursing Expenses	\$150	\$142.35	\$200	\$200
Psychological Services	\$3,333	\$3,415.80	\$3,763	\$7,649
Speech Therapy	\$10,053	\$2,665.24	\$10,737	\$5,822
SUBTOTAL - Other Educational Programs	\$15,819	\$8,259.20	\$16,636	\$18,560
STAFF DEVELOPMENT				
Tuition Reimbursement	\$2,000	\$1,967.60	\$2,000	\$2,500
LIBRARY MEDIA				
Library Expenses	\$900	\$880.63	\$1,500	\$771

SCHOOL BOARD SERVICES

School Board Salary	\$1,500	\$1,500.00	\$1,500	\$1,500
School Secretary Salary	\$480	\$0.00	\$480	\$480
Auditors	\$75	\$75.00	\$75	\$75
Legal Fees	\$1,000	\$475.00	\$1,000	\$1,000
School Board Expenses	\$500	\$317.05	\$500	\$500
District Clerk Salary	\$75	\$0.00	\$75	\$75
District Treasurer Salary	\$350	\$350.00	\$350	\$350
Treasurer's Expenses	\$375	\$350.34	\$400	\$400
District Moderator Salary	\$75	\$0.00	\$75	\$75
Checklist & Ballot Clerk Salary	\$260	\$367.18	\$260	\$260
Printing	\$200	\$117.85	\$200	\$200
SUBTOTAL - School Board Services	\$4,890	\$3,552.42	\$4,915	\$4,915

SUPERINTENDENT'S OFFICE

S.A.U. #34	\$39,539	\$39,539.00	\$35,024	\$40,768
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OTHER DISTRICT SERVICES

Worker's Compensation	\$2,198	\$3,065.00	\$2,608	\$2,616
Unemployment Compensation	\$400	\$160.00	\$400	\$400
Advertising	\$1,000	\$1,277.30	\$1,000	\$1,300
SUBTOTAL - Other District Services	\$3,598	\$4,502.30	\$4,008	\$4,316

UPKEEP OF BUILDING

Custodial - Salary & Benefits	\$8,552	\$11,305.91	\$12,288	\$12,931
Utilities	\$12,670	\$12,809.80	\$13,290	\$15,935
Repairs & Maintenance	\$8,414	\$6,676.28	\$6,550	\$7,100
Insurance	\$3,550	\$3,493.00	\$3,700	\$2,800
Supplies, Telephone & Equipment	\$1,725	\$2,629.46	\$1,630	\$2,177
SUBTOTAL - Upkeep of Building	\$34,911	\$36,914.45	\$37,458	\$40,943

PUPIL TRANSPORTATION

General Transportation	\$67,492	\$69,263.50	\$63,360	\$64,800
Special Education Transportation	\$3,960	\$735.00	\$5,760	\$2,160
Field Trips	\$1,500	\$1,233.30	\$1,500	\$1,500
SUBTOTAL - Pupil Transportation	\$72,952	\$71,231.80	\$70,620	\$68,460

DEBT SERVICE

Debt Principal	\$60,000	\$60,000.00	\$60,000	\$60,000
Debt Interest	\$23,610	\$23,610.00	\$20,430	\$17,250
SUBTOTAL - Debt Service	\$83,610	\$83,610.00	\$80,430	\$77,250

FOOD SERVICES PROGRAM

Cook/Director - Salary & Benefits	\$5,684	\$5,684.00	\$5,856	\$6,032
Supplies/Food	\$11,400	\$8,202.82	\$9,500	\$9,200
Equipment/Smallwares	\$200	\$0.00	\$200	\$200
SUBTOTAL - Food Service	\$17,284	\$13,886.82	\$15,556	\$15,432

Warrant Article -				
Building Safety/Maintenance	\$8,000	\$8,504.70	\$0	\$0
BOND ISSUE - SCHOOL ADDITION	\$0	\$0.00	\$0	\$294,169
TOTAL APPROPRIATION	\$811,709	\$808,880.81	\$885,252	\$1,224,347

REVENUES

Bond Issue Proceeds				\$294,169
Surplus Fund Balance		\$0		\$0
Transportation Service		\$4,473		\$2,645
Tuitions		\$18,269		\$5,009
School Building Aid		\$18,000		\$18,000
Food & Nutrition State Aid		\$6,900		\$8,432
Lunch Program Income		\$6,500		\$7,000
			\$54,142	\$335,255

AMOUNT TO BE RAISED BY TAXATION		\$831,110	\$889,092
DOLLAR INCREASE			\$57,982
PERCENTAGE INCREASE			6.98%

REPORT OF SCHOOL DISTRICT TREASURER
Fiscal year July 1, 1995 to June 30, 1996
GENERAL FUND

Cash on Hand July 1, 1995 (Treasurer's bank balance)	\$46,449.28
Received from Selectmen - Current Appropriation	\$730,877.00
Revenue from State Sources	\$23,289.00
Received from Tuitions & Transportation	\$23,656.07
Received from NOW Interest	\$1,836.79
Received from Lunch Program	\$8,212.42
Received from all Other Sources	\$3,453.65
Total Receipts:	\$791,324.93
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR	\$837,774.21
LESS SCHOOL BOARD ORDERS PAID	\$631,756.80
BALANCE ON HAND JUNE 30, 1996 (Treasurer's bank balance)	\$206,017.41

Respectfully Submitted:
 LYNDA B. ROY, Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the School District of Washington of which the above is a true summary for the fiscal year ending June 30, 1996, and find them correct in all respects.

Signed: Elizabeth A. Wood
 18-Nov-96

DETAIL STATEMENT OF RECEIPTS

FROM WHOM	DESCRIPTION	AMOUNT
Town of Washington	Appropriation	\$730,877.00
First NH Bank	Interest	\$1,836.79
Windsor School District	Transportation	\$1,935.07
Stoddard School District	Tuition, Transport, Reimb.	\$21,421.00
Knapton & Sterling	Refund	
Washington Elem School	Lunch Program	\$8,212.42
State of NH	Building Aid	\$18,000.00
State of NH	Food Reimbursements	\$5,289.00
Nancy Curran	Tuition	\$300.00
Washington School District	Filing Fees	\$4.00
J. Borey	Slide	\$153.18
J. Johnson	Book Reimb.	\$32.91
Simon & Schuster	Refund	\$32.91
SAU #34	Federal Grant, Refunds	\$3,215.65
		\$791,309.93

BALANCE SHEET
Fund Balance/Revenue & Expenditures
July 1, 1995 to June 30, 1996

Fund Balance July 1, 1995		\$24,185.66
REVENUES:		
Current Appropriation	\$730,877.00	
Tuition Receipts	\$21,821.00	
Transportation Fees	\$1,935.07	
Interest Income	\$1,836.79	
Building Fund	\$18,000.00	
Other Revenues	\$3,219.65	
Total Revenue		<u>\$777,689.51</u>
Total Money Available		<u>\$801,875.17</u>
EXPENDITURES:		
Regular Instruction	\$479,914.21	
Special Education	\$56,117.68	
Guidance	\$647.11	
Health Services	\$1,531.05	
Psychological Services	\$3,415.80	
Speech Services	\$2,665.24	
Improvement of Instruction	\$1,967.60	
Library/Media	\$880.63	
School Board Services	\$3,552.42	
Office of Superintendent	\$39,539.00	
Other District Services	\$4,502.30	
Building Maintenance & Operation	\$45,419.15	
Pupil Transportation	\$71,231.80	
Debt Service	\$83,610.00	
Total 1995-96 Expenditures:		<u>\$794,993.99</u>
Fund Balance June 30, 1996		\$6,881.18

WASHINGTON SCHOOL DISTRICT - 1995-1996 ACTUAL EXPENDITURES
Detail Account Listing

	1995-96 Actual TOTALS	1995-96 Actual Sub-Totals	1995-96 Actual Detail
REGULAR INSTRUCTIONAL PROGRAMS	\$479,914.21		
Teachers - Salary & Benefits	\$114,837.97		
Salary:		\$93,723.00	
MaryAnn Nagy			\$38,554.00
Sue Toczko			\$24,960.00
Linda Nestler			\$30,209.00
Health Insurance:		\$11,661.12	
NHMA Insurance Trust			\$11,661.12
Retirement:		\$2,284.78	
NH Retirement System			\$2,284.78
FICA:		\$7,169.07	
Bank of NH			\$7,169.07
Substitutes - Salary & Taxes	\$1,158.13		
Salary:		\$1,075.81	
N. Stehno			\$135.00
M. Garvin			\$45.00
J. Borey			\$360.00
S. Oliveira			\$88.81
S. Belida			\$42.00
R. Wilson			\$405.00
FICA:		\$82.32	
Bank of NH			\$82.32
Aides - Salary & Taxes	\$27,741.97		
Salary:		\$25,770.49	
N. Curran			\$6,802.26
M. Garvin			\$4,483.51
J. Borey			\$6,297.74
H. Cote			\$149.51
G. Eaton			\$221.38
S. Oliveria			\$7,643.59
R. Wilson			\$172.50
FICA:		\$1,971.48	
Bank of NH			\$1,971.48
General Expenses	\$13,912.00		
Repairs & Maintenance:		\$1,216.00	
Conn Valley Office Machines			\$1,216.00
Postage		\$184.60	
M. Garvin - Petty Cashier			\$184.60
Supplies:		\$3,330.84	
New England School Supply			\$75.07

L. Nestler		\$88.95
Argus Communications		\$44.31
Staples		\$57.33
Conn Valley Office Machines		\$394.10
Academic Therapy Publications		\$25.00
M. Nagy		\$55.13
School Specialty Inc.		\$34.14
Quill Corporation		\$1,285.40
Henry Wolkins Company		\$28.50
The Traveling Teacher Shop		\$85.13
Treasurer, State of NH		\$98.72
USI		\$43.39
Beckley-Cardy		\$990.73
Town of Washington		\$24.94
Replacement Equipment:	\$471.16	
Beckley-Cardy		\$179.54
Hovey's Audio Visual		\$38.99
JL Hammett		\$252.63
Additional Equipment	\$7,262.45	
North Woods Services		\$7,262.45
Additional Furniture:	\$1,446.95	
Joseph A. Fournier		\$40.00
Consolidated Plastics		\$164.17
ATD-American		\$939.49
JL Hammett		\$117.14
Criteria Furniture & Equipment		\$186.15
General Tuitions:	\$298,189.28	
Middle School Tuitions:	\$122,898.82	
Hillsboro-Deering School District		\$122,898.82
High School Tuitions:	\$175,290.46	
Hillsboro-Deering School District		\$86,726.45
Keene School District		\$88,564.01
Art	\$4,457.76	
Salary:	\$3,407.00	
S. Smith		\$3,407.00
FICA:	\$260.54	
Bank of NH		\$260.54
Supplies:	\$567.22	
NASCO		\$567.22
Textbooks:	\$115.00	
NASCO		\$115.00
AV Software:	\$108.00	
NASCO		\$108.00
English	\$2,828.48	
Supplies:	\$2,089.35	
Houghton Mifflin Company		\$225.43

Modern Curriculum Press		\$860.10
Curriculum Associates		\$758.14
The Traveling Teacher Shop		\$81.93
Beckley-Cardy		\$136.50
Scholastic Inc.		\$27.25
Books:	\$513.90	
Scott Foresman		\$37.93
Curriculum Associates		\$177.96
Houghton Mifflin		\$298.01
AV Software:	\$225.23	
Troll Associates		\$225.23
Kindergarten	\$1,868.46	
Supplies:	\$1,388.75	
Better Books Company		\$62.39
Beckley-Cardy Inc.		\$222.27
Calloway House, Inc.		\$27.35
DSS-East Coast		\$136.67
The Painted Horse		\$46.51
Quill Corporation		\$32.23
The Traveling Teacher Shop		\$41.25
Kaplin School Supply Corp		\$81.42
Science Library		\$17.94
Sue Toczko		\$74.48
Troll Associates		\$33.90
Rigby		\$459.00
RePrint Corporation		\$153.34
Textbooks:	\$404.90	
Troll Associates		\$404.90
AVSoftware:	\$74.81	
National Geographic Society		\$44.25
The Psychological Corp		\$30.56
Math	\$1,823.90	
Supplies:	\$999.10	
DC Heath & Company		\$278.77
Instructional Fair, Inc		\$450.71
The Traveling Teacher Shop		\$88.67
Beckley-Cardy		\$61.70
JL Hammett		\$49.35
Quill Corporation		\$69.90
Textbooks:	\$729.80	
DC Heath		\$363.69
Follett Educational Services		\$77.38
Silver Burdett-Ginn		\$162.05
Innovative Learning Concepts		\$126.68
AV Software:	\$95.00	
DC Heath		\$51.05
Troll Associates		\$43.95

Music	\$4,183.02		
Salary:		\$3,612.99	
J. Lane			\$1,652.00
E. Ring			\$1,960.99
FICA:		\$276.45	
Bank of NH			\$276.45
Supplies:		\$157.72	
Clarus Music, LTD			\$103.97
Beckley-Cardy			\$53.75
Additional Equipment:		\$135.86	
Linda Nestler			\$135.86
Physical Education	\$2,709.89		
Salary:		\$2,182.04	
N. Stehno			\$2,182.04
FICA:		\$167.03	
Bank of NH			\$167.03
Supplies:		\$360.82	
Sportime International			\$51.28
Plank's Printing Service			\$49.57
The Traveling Teacher Shop			\$55.58
Center for Applied Research			\$34.24
President's Challenge			\$19.00
Red Hot Sports Promotions			\$151.15
Reading	\$2,031.67		
Supplies:		\$349.00	
Silver Burdett-Ginn			\$349.00
Books:		\$1,682.67	
Richard Owen Publishers			\$43.16
Steck-Vaughn Company			\$177.15
Scholastic Inc.			\$467.88
Follett Educational Service			\$126.52
Rigby			\$92.93
Troll Associates			\$27.28
Sundance			\$395.51
Modern Learning			\$21.50
The Wright Group			\$311.74
The Traveling Teacher			\$19.00
Science	\$1,678.25		
Supplies:		\$604.36	
Frey Scientific			\$356.19
Beckley-Cardy			\$181.26
L. Nestler			\$21.71
The Traveling Teacher Shop			\$45.20
Textbooks:		\$739.66	
L. Nestler			\$29.02
M. Nagy			\$36.30
Steck-Vaughn Company			\$266.39

Scholastic, Inc.		\$137.16
Quill Corporation		\$63.84
Rourke Publishing Group		\$119.40
The Traveling Teacher Shop		\$30.80
Frey Scientific Company		\$56.75
AV Software Supplies	\$319.23	
MBG Videos		\$202.50
Knowledge Unlimited		\$77.33
Library Video Company		\$39.40
Periodicals:	\$15.00	
National Wildlife Federation		\$15.00
Social Studies	\$1,791.66	
Supplies:	\$818.50	
Modern Curriculum Press		\$52.63
School House Global Enterprise		\$59.85
The Traveling Teacher Shop		\$73.65
Weekly Reader		\$46.20
T & A Handy Crafts		\$60.84
Linda Nestler		\$22.45
Beckley-Cardy, Inc.		\$73.00
Troll Associates		\$429.88
Books:	\$474.46	
Curriculum Associates		\$414.76
Rourke Publishing Group		\$59.70
AV & Computer Software:	\$400.00	
Knowledge Unlimited		\$400.00
Periodicals:	\$98.70	
National Geographic Society		\$14.95
Weekly Reader		\$83.75
Learning Disabilities	\$701.77	
Supplies:	\$117.45	
JL Hammett		\$30.55
Pro-ed		\$86.90
Books:	\$394.60	
The Wright Group		\$26.40
Jane Johnson		\$126.14
Hawthorne Educational Services		\$25.00
International Reading Assn.		\$38.00
Troll Associates		\$59.83
Educators Publishing Service		\$65.61
McGraw-Hill		\$53.62
AV & Computer Software:	\$189.72	
Educational Resources		\$84.95
Learning Services		\$104.77
SPECIAL EDUCATION	\$56,117.68	
Salary & Benefits:	\$23,019.15	
Teacher Salary:	\$16,622.00	

J. Johnson		\$16,622.00
IEP Aide Salary:	\$4,761.37	
G. Eaton		\$3,498.91
S. Van Yperen		\$1,178.08
R. Wilson		\$84.38
FICA:	\$1,635.78	
Bank of NH		\$1,635.78
Physical Therapy Services	\$1,207.84	
Physical Therapist:	\$1,207.84	
Hillsboro-Deering School District		\$1,207.84
Occupational Therapy Services	\$5,044.62	
Occupational Therapist:	\$5,044.62	
Hillsboro-Deering School District		\$1,217.36
Sheila Gilchrist, OTR		\$3,827.26
SAU Special Ed Coordinator	\$8,119.00	
Coordinator:	\$964.00	
SAU #34		\$964.00
Additional Equipment	\$7,155.00	
IIM, Inc.		\$7,000.00
Rehab Equipment Associates		\$155.00
Out-Of-District Placements	\$18,404.12	
Elementary School Placements:	\$2,190.00	
Hillsboro-Deering School District		\$2,190.00
Middle School Placements:	\$12,239.69	
Hillsboro-Deering School District		\$12,239.69
High School Placements:	\$3,974.43	
Keene High School		\$3,383.10
Valerie Seymour		\$591.33
Summer Program	\$322.95	
Teacher Salary	\$300.00	
Sue Toczko		\$300.00
FICA	\$22.95	
Bank of NH		\$22.95
OTHER EDUCATIONAL PROGRAMS	\$8,259.20	
Guidance Services	\$647.11	
General Testing Supplies:	\$647.11	
Lingui Systems		\$71.45
American Guidance Services		\$549.26
Pro-Ed		\$26.40
Nursing Services	\$1,531.05	
Nurse Salary:	\$1,290.00	
H. Potthoff		\$1,290.00
FICA:	\$98.70	

Bank of NH		\$98.70
Diagnostic Testing:	\$100.70	
Sunburst Communications		\$100.70
Supplies:	\$41.65	
National Health Supply		\$37.27
Marianne Garvin		\$4.38
Psychological Services	\$3,415.80	
Psychologist:	\$3,415.80	
Brian J Blake		\$3,415.80
Speech Services	\$2,665.24	
Speech Therapist Salary:	\$2,608.04	
J. Adinah		\$747.50
S. Mann		\$1,220.00
Hillsboro-Deering School District		\$640.54
FICA	\$57.20	
Bank of NH		\$57.20
STAFF DEVELOPMENT	\$1,967.60	
Tuition Reimbursement:	\$1,967.60	
J. Johnson		\$1,200.00
S. Toczko		\$450.00
M. Nagy		\$99.00
Society for Developmental		\$99.00
North Woods Services		\$119.60
LIBRARY MEDIA	\$880.63	
Books:	\$880.63	
Reading's Fun LTD		\$48.00
National Geographic Society		\$88.00
Scholastic Inc.		\$478.80
Carnival Book Clubs		\$35.85
George G. Goulet		\$10.00
Washington Historical Society		\$28.00
Sundance		\$82.23
L. Nestler		\$109.75
SCHOOL BOARD SERVICES	\$3,552.42	
School Board:		
Salaries:	\$1,500.00	
C. Cobb		\$500.00
K. Lawrence		\$500.00
A. Treadwell		\$500.00
Audit Fees		
Auditor:	\$75.00	
E. Wood		\$75.00

Legal		
Legal Fees:	\$475.00	
Hatfield, Moran & Barry, PA		\$475.00
School Board Expenses		
Expenses:	\$317.05	
Quill Corporation		\$22.80
Wayne W. Emerson		\$25.00
Hatfield, Moran & Barry		\$206.25
Barbara Gaskell		\$30.00
Windsor Nursery Florist		\$33.00
School District Treasurer		
Salary:	\$350.00	
L. Roy		\$350.00
Supplies:	\$250.34	
L. Roy		\$64.00
NEC Print Shop		\$46.33
Postmaster-Washington		\$128.00
B. Gaskell		\$2.24
Bank of NH		\$9.77
Fidelity Bond:	\$100.00	
Knapton & Sterling		\$100.00
Checklist & Ballot Clerks	\$367.18	
Town of Washington, NH		\$367.18
District Printing		
Printing:	\$117.85	
Pherus Press		\$117.85
SUPERINTENDENT'S OFFICE	\$39,539.00	
District's Share:	\$39,539.00	
SAU #34		\$39,539.00
OTHER DISTRICT SERVICES	\$4,502.30	
Worker's Compensation Insurance	\$3,065.00	
Knapton & Sterling		\$3,065.00
Unemployment Compensation	\$160.00	
Knapton & Sterling		\$160.00
Advertisements:	\$1,277.30	
Argus Champion		\$351.00
The News Messenger		\$926.30
UPKEEP OF BUILDING	\$45,419.15	
Custodial Salary & Benefits	\$11,305.91	
Salary:	\$10,502.40	
J. Borey		\$260.00
L. Borey		\$10,242.40
FICA:	\$803.51	
Bank of NH		\$803.51

Utilities	\$12,809.80		
Propane Gas:		\$5,917.81	
J.B. Vaillancourt			\$5,917.81
Electricity		\$6,891.99	
Public Service Co of NH			\$6,891.99
Repairs & Maintenance	\$7,400.28		
Repairs:		\$6,676.28	
L. Borey			\$3,750.00
Mamakating Electric			\$350.00
New England Fire Equipment Co.			\$225.00
Jest Flooring			\$360.00
James G. Dumais			\$437.00
J.B. Vaillancourt			\$45.00
Concord Fire Extinguisher Service			\$12.50
Best Heating Corp			\$422.09
J. Cilley			\$30.00
Lavalley Building Supply			\$321.99
R. Niven & Sons			\$372.00
RP Fraser Electric			\$350.70
New Equipment		\$724.00	
Kenco, Inc			\$724.00
Property Insurance	\$3,493.00		
Insurance:		\$3,493.00	
Knapton & Sterling			\$3,493.00
Supplies & Telephone	\$1,905.46		
Telephone:		\$591.93	
Americconnect			\$75.49
Granite State Telephone			\$516.44
Supplies:		\$1,313.53	
Valley Home Center			\$303.19
Hillyard, Inc			\$709.94
Lavalley Building Supply			\$76.79
Kenco, Inc			\$44.40
Sani-Clean Distributors			\$179.21
Warrant Article #5	\$8,504.70		
Safety/Maintenance		\$8,504.70	
Jest Flooring			\$1,180.00
Mamakating Electric			\$741.11
Hayward Refrigeration			\$1,133.59
Shafer Construction			\$5,200.00
North Woods Services			\$250.00
PUPIL TRANSPORTATION			
General Transportation	\$71,231.80		
Private Transportation - Middle School:		\$6,091.50	
K. Bigwood			\$2,244.00
A. Thompson			\$3,847.50

To & From School Contract:	\$63,172.00	
Valley Transportation		\$63,172.00
Special Education - Middle School:	\$735.00	
R. Joy		\$735.00
Field Trips:	\$1,233.30	
Valley Transportation		\$335.00
Museum of Science		\$347.50
Friends of Washington School		\$31.00
Kearsage Indian Museum		\$117.00
Bruce Transportation		\$270.80
M. Nagy		\$117.00
L. Nestler		\$15.00
DEBT SERVICE	\$83,610.00	
Debt Interest:	\$23,610.00	
The Shawmut Bank		\$23,610.00
Debt Principal	\$60,000.00	
The Shawmut Bank		\$60,000.00
TOTALS:	\$794,993.99	\$794,993.99

WASHINGTON SCHOOL DISTRICT - 1995-1996 ACTUAL EXPENDITURES
Detail Account Listing - Food Service

	1995-96 Actual TOTALS	1995-96 Actual Sub-Totals	1995-96 Actual Detail
FOOD SERVICE PROGRAM	\$13,886.82		
Salary:		\$5,280.00	
B. Jackson			\$5,227.20
R. Wilson			\$52.80
FICA:		\$404.00	
Bank of NH			\$404.00
Food:		\$8,202.82	
SYSCO			\$7,046.04
Treasurer State of NH			\$249.50
Gold Kist Poultry			\$20.78
L. Nestler			\$17.97
Countryside Market			\$76.93
H/D Food Service Program			\$791.60
TOTALS:	\$13,886.82	\$13,886.82	\$13,886.82

**SCHOOL ADMINISTRATIVE UNIT #34
1997-98 BUDGET**

	1996-97 <u>BUDGET</u>	1997-98 <u>BUDGET</u>
STAFF DEVELOPMENT	\$1,885	\$1,885
SAU BOARD SERVICES		
School Board Contingency Fund	\$2,000	\$0
SUPERINTENDENT'S OFFICE EXPENSE		
Superintendent Salary	\$68,000	\$78,000
Secretary Salary	\$22,250	\$22,918
Taxes & Benefits	\$21,641	\$16,642
Periodicals	\$200	\$200
Dues & Fees	\$800	\$800
TOTAL Superintendent's Office	<u>\$112,891</u>	<u>\$118,560</u>
FISCAL OPERATION		
Business Administrator	\$48,295	\$51,000
Bookkeeping Salaries	\$33,345	\$40,272
Taxes & Benefits	\$20,977	\$25,530
Audit & Legal Fees	\$1,495	\$1,900
Computer Maintenance & Repairs	\$9,580	\$5,050
Legal Liability Insurance	\$450	\$0
Advertising	\$400	\$400
Computer Supplies & Reference Materials	\$2,720	\$2,650
Furniture & Equipment	\$0	\$0
Dues & Fees	\$60	\$60
TOTAL Fiscal Operation	<u>\$117,322</u>	<u>\$126,862</u>
OTHER SAU EXPENSES		
In-Service Education	\$800	\$800
Travel	\$1,250	\$1,250
Telephone	\$4,800	\$6,250
Postage	\$2,460	\$2,360
Office Supplies	\$2,850	\$3,450
TOTAL SAU Office Expense	<u>\$12,160</u>	<u>\$14,110</u>
BUILDING EXPENSES		
Equipment Repairs & Maint	\$1,900	\$1,900
Office Rental	\$12,000	\$12,000
Property Insurance	\$2,800	\$3,900
TOTAL Building Expenses	<u>\$16,700</u>	<u>\$17,800</u>
SPECIAL EDUCATION		
Special Education Director	\$42,750	\$51,500
Taxes & Benefits	\$7,577	\$13,127

In-Service Education	\$200	\$200
Supplies & Materials	\$200	\$295
TOTAL Special Education	\$50,727	\$65,122
TOTAL - SAU #34 BUDGET	\$313,685	\$344,339

EXPENSE SUMMARY

	1996-97 BUDGET	1997-98 BUDGET
FEDERAL PROJECTS:		
Chapter I	\$82,000	\$80,000
94-142	\$26,000	\$28,000
Chapter 2	\$15,000	\$12,000
TOTAL FEDERAL REVENUES	\$123,000	\$120,000
COMMUNITY EDUCATION	\$0	\$25,000
TOTAL BUDGET WITH FEDERAL PROJECTS	\$436,685	\$489,339

INCOME SUMMARY

	1996-97 BUDGET	1997-98 BUDGET
REVENUES:		
Federal Projects	\$123,000	\$120,000
Community Education Fees	\$0	\$25,000
Interest Income	\$500	\$500
Special Education Reimbursements	\$50,727	\$65,122
Health Insurance Co-Pay	\$2,442	\$2,509
DISTRICT ASSESSMENT	\$260,016	\$276,208

DISTRICT	1995 EQUALIZED VALUATION	1995 %	1995/96 A.D.M. PUPILS	PUPIL %	COMBINED %	DISTRICT SHARE
Hillsboro						
-Deering	\$247,590,796	72.93%	1310.9	94.99%	83.96%	\$231,904
Washington	\$83,191,405	24.51%	69.2	5.01%	14.76%	\$40,768
Windsor	\$8,697,759	2.56%	0	0.00%	1.28%	\$3,535
TOTALS:	\$339,479,960	100.00%	1380.1	100.00%	100.00%	\$276,207

S.A.U. #34 - PRORATION OF SPECIAL EDUCATION EXPENSES

\$65,122

DISTRICT		%	DISTRICT SHARE
Hillsboro-Deering	200	93.02%	\$60,576
Washington	15	6.98%	\$4,546
Windsor	0	0.00%	\$0

**S.A.U. #34 PROPOSED ADMINISTRATIVE SALARIES
1997-98 BUDGET**

Superintendent of Schools	\$78,000
Business Administrator	\$51,000
	\$129,000

District Assessment of Administrative Salaries

Hillsboro-Deering School District	\$108,309
Washington School District	\$19,040
Windsor School District	\$1,651

**Washington Board of Education
Superintendent's Report
1996-1997 Annual Report**

Having completed nearly four months as the superintendent of schools serving the Washington School District, I can report to you that the Washington Elementary School is a priceless gem.

It is a place where adults of honorable intention come together in order to provide for the needs of Washington's children. Some adults are paid for this, some aren't. Whether they are paid or not, doesn't change their commitment to the children.

The newly constructed building which is rapidly becoming too crowded, is a demonstration of your willingness to support the children.

The very first task that I undertook upon my arrival in August was to help your board members select a new head teacher. We had three candidates as we sat in the grade 3-5 classroom. Our first candidate was interviewed, the second candidate was great! We looked at each other, obviously thinking that we had found our new head teacher. After all, we thought who could do a better job. Well, Ellen Klein was the third candidate, she got the job, and we are most fortunate to have someone of Ellen's caliber serve in the head teacher's capacity.

Ellen works closely and well with the staff, students and parents of Washington School. Rest assured she has the students' best interests in her heart!

The Washington Board of Education serves its community with distinction. The members continue to sacrifice their personal time in order to get the job done. Not once have I gotten the feeling that they do their jobs out of duty; they do their jobs out of love.

The major goals we have for Washington Elementary School are as follows:

- address the space problems;
- scrutinize the mathematics program; and
- look at the third grade test scores seeking implications for curriculum development.

Obviously, we will continue to work together to maintain an educational program worthy of our children.

Respectfully submitted,
Mark E. Beauvais
Superintendent of Schools

SCHOOL BOARD REPORT

On behalf of the Washington School Board and the staff of the Washington Elementary School, I would first like to thank the residents and tax payers of our community for your involvement in our educational system. Your solid support of the budget at our last annual meeting, your faith in the staff, and trust in this board have given us the funding needed to provide for our effective school system.

On the 15th of August the Washington School Board regretfully accepted the resignation of Mrs. Linda Nestler who had chosen to accept employment in the Newport School District. Linda's years of devotion and compassion for educating our children will not be forgotten. The board would also like to thank Mrs. Nancy Curran for her past responsibilities as a Teacher's Aide in our school. We wish the Currans well in their endeavors as the new proprietors of the Washington General Store.

The Washington School Board takes great pride in presenting our new Head Teacher Mrs. Ellen Klein. Ellen, who resides in Concord with her husband Richard, brings to Washington the experience and charisma that instills the desire to learn in our children, we are all very fortunate to have found each other! We are equally as fortunate to have Sharon VanYperen, Cathy Carmichael and Heidi Cote as new Teacher's Aides and Barbara Browning as our new School Nurse. Please join us in welcoming them.

On the district level we welcome our new Superintendent Mr. Mark Beauvais. Mark's many years of experience in education and administration have been evident throughout the district from the first day! The Washington Elementary School and its growing needs are no stranger to Mark and his involvement in our expansion plans have been invaluable. Mark is in Washington each week to assist and support the operation of our school. We thank him for his leadership and contributions to this district.

At last year's Annual Meeting, this board brought before you the looming issue of overcrowding at our facility. We have unacceptable numbers of children in our three classrooms and inappropriate space currently being utilized for educational instruction at our school. Board member Charlene Cobb has spent a great number of hours working with census data to help predict the extent to which our facility will be impacted. Under the guidance of our new Superintendent Mark Beauvais and our Business Administrator Wayne Emerson the Washington School Board and concerned members of this community have been working closely with the staff at our school to help in determining our space needs. Many factors such as teacher to pupil ratios and minimum state requirements are used in determining square footage per child. However, the plain facts are that we have groups of children being taught on the floors of our hallways and in the corners of the multipurpose room each and every day! We are striving to provide this community with a school system that provides our children the best possible education. Our presentation at this Annual Meeting is a culmination of those efforts and this board's charge to community for its support.

In closing, HATS OFF to every parent and community member who have participated on our 'Space Needs Committee'. Thank you for your devotion of time and efforts to the children of this community.

Respectfully Submitted, Allan E. Treadwell for the Washington School Board

WASHINGTON ELEMENTARY SCHOOL HEAD TEACHER'S REPORT

It is my pleasure to have the opportunity to report to the citizens of Washington for the first time since my hiring as Head Teacher of Washington Elementary School. I want you to know how happy I am to have the opportunity to be part of your school and your town.

I believe that Washington Elementary is a very special place, a place that children are nurtured and given every opportunity to develop and to excel. From the moment that children entered school on that very first day last August, I was struck by the sense of family and home that prevails throughout our school. Children feel secure here and are happy to be here as evidenced by the smiles that you see wherever you look. They are eager to learn and are not afraid to take the risks that learning new skills demand. Just as importantly, children treat each other as family and help one another whenever and wherever the situation demands.

Our school is a beehive of activity. With a population of seventy-seven students, we are full to overflowing. As a result, you see teaching occurring in every available space. It is not uncommon to see our Special Education Teacher, Jane Johnson working in the hall, while Psychologist Kim Denning is using Jane's room for testing. At the other end of the hall, you'll be sure to find Betsy Meehan, Our Chapter One Teacher working with another group. In the middle you might come upon one group of students working on a play they're composing as part of their Reading instruction or another pair of children reading as partners to one another. In the multi-purpose room, an art lesson, with Sue Smith or a music lesson with Jason Lane might be in session while at the same time, Sheila Gilchrist, our Occupational Therapist could be working with another small group. If you should come on a Tuesday, Nancy Stehno, our physical education teacher, is wearing a different hat and providing speech and language therapy to those in need.

Of course, the bulk of our formal instruction takes place in our classrooms under the able supervision of Sue Toczko, Mary Ann Nagy and myself. We are assisted in an extraordinary way by Joyce Borey, Cathy Carmichael, Heidi Cote, Sharon Olivera and Sharon Van Yperen. Without Sue and Mary Ann and all our assistants, Washington School could not be providing the superior education that it does.

There is more to a school than Reading and Writing, and the everyday tasks of keeping our school running falls to Marianne Garvin in the office, Joyce and Lou Borey, our Maintenance Staff and Barbara Jackson, our cook. In addition, Barbara Browning, our school nurse, monitors the health needs of our children. They go above and beyond the call of duty to be sure our school runs as smoothly and safely as possible.

Coming to a new job, a new school and a new state, all at the same time might have been an impossible situation. Yet the wonderful people whose names I have noted made that transition seem almost easy. I can not stress enough how fortunate I feel to be working with such a group of talented and dedicated individuals. If the change from Mrs. Nestler to myself went smoothly, it is because of everyone's willingness to lend a hand. I also want to thank Linda Nestler for the outstanding job that she did as Head Teacher and for the excellent records that she left to help me take over.

Many residents of Washington have offered time and services to our children. I would especially like to thank Jim Hofford for coming each week and sharing stories and ideas with our children. Our students look forward to their time with Mr. Hofford as he broadens their minds and their hearts. Special thanks also goes to members of Washington Congregational Church who remember our children each year in many ways.

Our School Board members, Kevin Lawrence, Allan E. Treadwell and Charlene Cobb have been supportive, caring and concerned for the well-being of our children. Their time and effort to insure our children's educational well-being is greatly appreciated.

Finally, my personal thanks and those of the students and staff, go to our Superintendent, Mark Beauvais and the entire S.A.U. staff for everything that you do for us. Mark has been with us each Wednesday to see first hand what is happening in our school. In addition, he encouraged Cecelia Cox, Director of Special Education to visit us each Tuesday. In this manner, we have gotten the utmost in support and guidance from the S.A.U. and have kept the lines of communication open and clear.

Finally, I want to thank the members of the community for the warm way in which I have been welcomed. In turn, let me encourage you to visit our school and see the many activities that your children and grandchildren engage in as we attempt to prepare them for the twenty-first century. It is my privilege to share in that challenge.

Respectfully submitted,

Ellen P. Klein
Head Teacher

WASHINGTON SCHOOL DISTRICT ANNUAL MEETING

MARCH 9, 1996

The Annual School District meeting of the Washington School District was opened at 2:00 p.m. by School District Moderator Robert W. Crane II.

The Moderator read the warrant and examined the ballot box. The box was shown to be empty, then locked and conveyed to the assistant moderator in preparation for the vote.

ARTICLE ONE: The following officials were chosen by non-partisan ballot:

School Board Member for 3 years	John F. Pasioka	27 votes
	.. Allan E. Treadwell	35 votes

Allan E. Treadwell was declared elected.

Treasurer for one year	Lynda B. Roy	59 votes
Moderator for one year	Guy L. Eaton	60 votes
Clerk for one year (write in)	Barbara E. Gaskell	24 votes
Auditor for one year (write in)	Betty Wood	21 votes

The polls opened at 2:16 p.m. and closed at 4 p.m. 64 ballots were cast.

ARTICLE TWO: Kevin Lawrence moved to fix the salaries of the School Board and compensation for any other officers or agents of the District as printed in the Annual Report. Allan Treadwell seconded the motion.

There being no discussion the vote was called.

VOICE VOTE: motion carried.

ARTICLE THREE: Charlene Cobb moved to accept the reports of agents, auditors and committees or officers chosen of the District as printed in the Annual Report except for on page s23 under Administrative Salaries —Business Administrator, it should read "\$48,295", not "\$22,250". The total should read "\$116,295". Kevin Lawrence seconded the motion.

At this time Charlene Cobb spoke about the increase in enrollment and building crowding here in the Washington School. The Board will study the problem and try to present the Town with options next year.

Kevin Lawrence rose to thank a whole list of people who have done wonderful things for the children of the Town in the past year. Some of the things are done through the school, but many are extra-curricular activities.

There being no discussion on the article, the vote was called.

VOICE VOTE: motion carried.

ARTICLE FOUR: Allan Treadwell moved that the District raise and appropriate \$885,252 for the support of schools, the payment of salaries of School District officials and agents, and for the payment of statutory obligations of the School District. Charlene Cobb seconded the motion.

Allan Treadwell explained that the budget reflected an 8.24% increase over last year. Special education and tuition are causing the most growth in the budget.

There is a 3% across the board raise for all teachers and aides plus an adjustment in the salary for the kindergarten teacher. She has been grossly underpaid for the past years based on the average salaries in the State. This adjustment will be a step toward

making her pay equitable.

The Board wants to make the Learning Disabilities teacher full-time next year. Based on the number of children who will need her services next year, this is the only way to give her enough time to fulfill all her work requirements.

The Tutor and I.E.P. aides' time has doubled this past year. In order to service the needs of the children entering the school next year, another part-time aide is needed. There will be at least two more coded children next year.

Tuition is another expensive item, but we have no control over this.

Jim Gaskell asked how the percentage of special education children in Washington compares to State averages and he also asked for clarification on what exactly is special education.

Allan Treadwell explained that special education is designed to help children who are having trouble catch up to their peers so that coding them can be prevented.

The Moderator asked the meeting if there was any opposition to allowing a non-resident to speak, with the understanding that if one were allowed, then all were allowed. There was no opposition.

Wayne Emerson responded to the question of State averages by relating that the Statewide average is 12 -14% and Washington's average is 12%.

Rufford Harrison asked how it is decided who needs special education.

Allan Treadwell explained that testing of children who may need help with school begins at age 3. Some children may be recommended for testing by their teacher.

Rufford Harrison asked if there is a difference in the growth of the child if you nip problems in the bud instead of waiting until the child is older.

There were general comments that it is much better to help the child early on rather than waiting until he or she is older.

Gwen Gaskell asked if the District had a full-time special education teacher wouldn't children stay coded longer to justify the need for the teacher.

Allan Treadwell replied the Washington Elementary School tries to prevent coding children by working with them to overcome their problems. If the problem is determined to be a long-term problem, then the child is coded.

Linda Nestler added that early intervention has worked wonders. Children have often worked their way out of their I.E.P. by the time they leave Washington Elementary School.

Tom Taylor asked what the faculty to student ratio is and what is considered a "good" ratio.

The numbers were worked out to be 1 to 8.75 if aides were counted, however, if only teachers are counted, as in most statistics, than the ratio is 1 to 23. A "good" ratio is considered to be 1 to 15. The multi-grade classrooms must be taken into account when looking at these ratios.

Tom Taylor asked about Learning Disability teacher to student ratios.

These figures were worked out to be 11 coded students plus 20 special education students to 1 teacher in Washington with the District average being about 20-25 children to 1 teacher.

There was some confusion about the difference in special education children and coded children and the services required for each.

Jane Johnson, the local special education teacher, stated that because of scheduling she would not have time to work with everyone that could use her help next year with her present schedule.

There was a lot of discussion about what special education is, what the school aides do in the school and what I.E.P.s require from the schools.

Don Gaskell stood to congratulate the School Board on an excellent budget, no category exceeds a 3% increase other than those that they have no control over. The Board has been responsible and careful with the Taxpayers' money.

Bill Rhoades stood in favor of the budget, reminding the meeting that there is always a danger in looking at statistics and ratios. The results in our school have been good.

There was some confusion about the increase in salaries being more than 3% but it was explained that compensations and benefits had changed for some teachers as well as the adjustment in one salary.

There being no further discussion the vote was called.

VOICE VOTE: motion passed.

ARTICLE FIVE: to transact any other business that may legally come before the meeting.

Allan Treadwell stood to recognize Bobby Crane who is stepping down as School District Moderator after 12 years at the podium. Allan presented Bobby with a certificate of appreciation from the current School Board. He felt sure that all the other Board members that had worked with Bobby shared in the sentiments expressed by the certificate. He also gave Bobby a gift certificate and a one-dollar bill, so that if Bobby ever decides to run for the position of Moderator again he won't be short the filing fee.

Ferenc Nagy moved to adjourn. Charlene Cobb seconded the motion.

VOICE VOTE: the meeting adjourned at 3:16 p.m.

Respectfully submitted,

Barbara E. Gaskell
School District Clerk

A True Copy; Attest:

Barbara E. Gaskell
School District Clerk