

Annual Reports of the Town of Washington, New Hampshire For The Year Ending December 31, 1992

Digital copy by Kitty West

Note: Blank pages do not appear in report

Click on page number

	Page
Front Cover	00
Table of Contents	1
Town Officers	2
Town Warrant	5
Budget	14
Detailed Expense Budget.....	17
Balance Sheet.....	25
Estimated and Actual Revenues.....	27
Appropriations	28
Unreserved-Undesignated Fund Balance.....	31
Financial Statement.....	41
Auditor's Certificate	42
Bonded Debt	43
Cemetery Funds	44
Shedd Free Library Treasury	45
Detailed Statement of Payments	46
Tax Collector	68
Town Clerk	70
Town Treasurer	71
Trust Funds	73
Wages for Town Employees	75
Outstanding Property Taxes	77
Property Valuation	79
Current Use	79
Elderly Exemption	79
Tax Rate	80
Archive	82
Board of Assessors	83
Board of Adjustment.....	84
Cemetery Trustees	86
Communications Officer.....	87
Enhanced 911 Committee.....	87
Fire Department	88
Forest Fire Warden	89
Health Officer	90
Visiting Nurse Association	91
Meeting House Committee	92
Old Home Day Committee	93
Parks and Recreation.....	94
Planning Board.....	95
Police Department.....	96

Recycle Center	97
Highway Department	97
Rescue Squad	98
Selectmen's Report	99
Shedd Free Library	101
Sullivan County Hospice	102
Schedule of Town Property	103
Vital Statistics	105
Abstract of 1992 Town Meeting	106
School Cover.....	S0
School Table of Contents.....	S1
School Directory	S1
School Warrant	S2
Student Roster.....	S3
Proposed Budget	S4
School Treasurer	S7
Auditor's Certificate	S7
Detailed Statement of Receipts.....	S7
Actual Expenditures.....	S8
Superintendent's Message	S16
Balance Sheet.....	S17
Budget.....	S18
Proposed Administrative Salaries	S19
Proration of Budget.....	S19
School Board.....	S20
School Nurse.....	S21
Head Teacher's Report	S22
Abstract of 1992 School Meeting	S23

Annual Reports

of the
Town of

WASHINGTON NEW HAMPSHIRE



FOR THE YEAR

1992



N.H. MUNICIPAL ASSOCIATION

EXCELLENCE

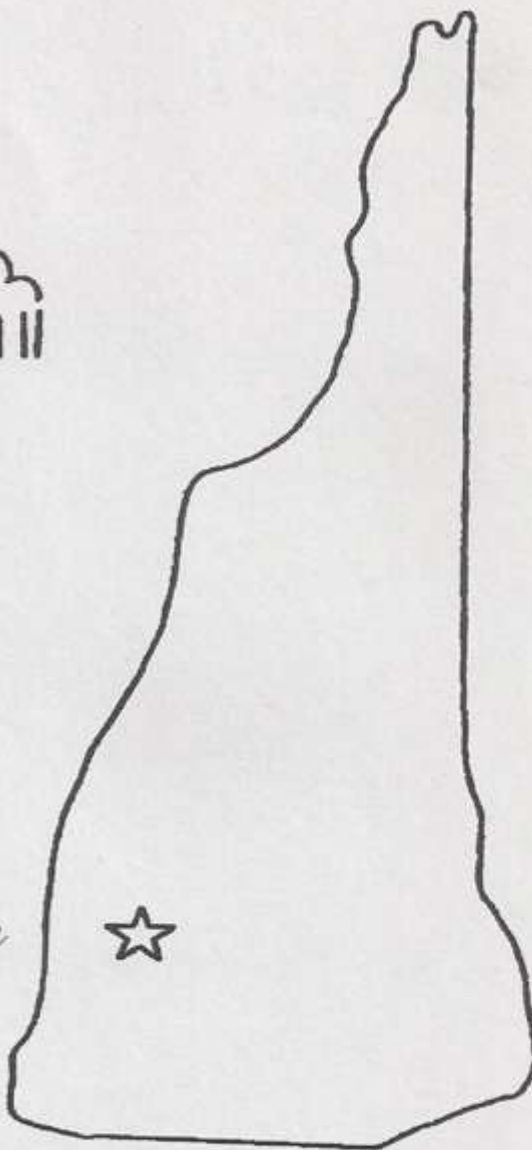
IN

ANNUAL REPORTS

1st PLACE

1992

Washington



Annual Reports of the Town Officers of
WASHINGTON, NEW HAMPSHIRE
 For the Fiscal Year Ending December 31, 1992
 Together with Reports of the
WASHINGTON SCHOOL DISTRICT
 For the Fiscal Year Ending June 30, 1992

TABLE OF CONTENTS

Town Officers Directory	2
1993 Town Meeting:	
Warrant for Annual Town Meeting	5
1993 Budget for Town	14
1993 Budget for Town, Detailed Expenses	17
Financial Statements, Year Ending December 31, 1992:	
Auditor's Statements:	
Combined Balance Sheet	25
Statement of Estimated and Actual Revenues	27
Statement of Appropriations, Expenditures and Encumbrances	28
Statement of Changes in Unreserved-Undesignated Fund Balance	31
Notes to the Financial Statements	32
Auditor's Report on Financial Presentation	41
Auditor's Letter of Comments and Recommendations	42
Bonded Debt, Statement of	43
Cemetery Trustees' Funds Report	44
Shedd Free Library Treasurer's Report	45
Statement of Payments, Detailed	46
Tax Collector's Report	68
Town Clerk's Report	70
Treasurer's Report	71
Trustees' of Trust Funds	
Trust Funds Report	73
Checking Account Reconciliation	74
Wages for Town Employees	75
Outstanding Taxes Due	77
Tax Rate Information:	
Current Use Report	79
Elderly Exemption Count	79
Property Valuation Summary	79
Tax Rate Computation and Breakdown, Tax Credits, Tax Rate Commitment, Tax Rate Valuation	80
Reports of Town Officers and Committees:	
Archives Committee	82
Assessors, Board of	83
Board of Adjustment	84
Cemetery Trustees	86
Communications Officer	87
Enhanced 911 Committee	87
Fire Chief, Washington Fire Department	88
Forest Fire Warden	89
Health Officer	90
Lake Sunapee Region Visiting Nurse Association	91
Meeting House Committee	92
Old Home Day Committee	93
Parks and Recreation Commission	94
Planning Board.....	95
Police Department	96
Recycle Center	97
Road Agent, Washington Highway Department	97
Rescue Squad	98
Selectmen, Board of	99
Shedd Free Library	101
Sullivan County Hospice	102
Town Property, Schedule of	103
Vital Statistics	105
Record of 1992 Annual Town Meeting	106
WASHINGTON SCHOOL DISTRICT	Ivory Section

**TOWN OF WASHINGTON
TOWN OFFICERS DIRECTORY**

MODERATOR	G. Michael Otterson	1994
SELECTMEN	Jeremy Langley	1993
	Lindsay Collins, Chairman	1994
	Bruce F. Woodbury	1995
TOWN CLERK	Vicki Crane	1993
Deputies:	Vicki Dodge	
	Janice E Philbrick	
	Lynda B. Roy	
TOWN TREASURER	Kathy Iadonisi	1993
Deputy:	Lynda B. Roy	
TAX COLLECTOR	Janice E Philbrick	1994
Deputies:	Vicki Crane	
	Lynda B. Roy	
Deputy Boat Tax	William Lofgren	1993
HIGHWAY AGENT	David Hunt	1993
POLICE CHIEF	James X. Dodge	
FIRE CHIEF	Robert J. Wright	1993
SUPERVISORS OF THE CHECKLIST	Katherine W. Killam *	1994
	Beth Gallagher *	1998
	Alan Goodspeed	1996
	Barbara Torrey **	1993
	Alice Hannus **	1993
BALLOT CLERKS	Marcia Goodspeed	1998
	Alice Hannus	1988
	Martha Harrison	1998
	Kathy Iadonisi	1988
	Wendy Otterson	1988
	Barbara Torrey	1988
	Jeannette Walsh	1988
TRUSTEES OF THE LIBRARY	Virginia McKinnon	1993
	Barbara Fields	1994
	Betty Talpey	1995
TRUSTEES OF THE TRUST FUND	Marcia Goospeed	1993
	Elizabeth A. Wood	1994
	Lynda B. Roy	1995

TRUSTEES OF THE CEMETERIES	Marcia Goodspeed	1993	
	Ethel Crane	1994	
	Barbara Gaskell	1995	
LIBRARIAN	Barbara Gaskell		
PLANNING BOARD	Julia Dunton, Chairman	1993	
	Jeremy Langley, Ex Officio Selectman	1993	
	Thomas Talpey	1994	
	William Crowley, Clerk	1995	
	Charles Fields	1995	
	G. Michael Otterson	1995	
	Marvin Jager	1994	
	Alternates:		
	BOARD OF ADJUSTMENT	Charles Dalphond *	1993
		William Crowley *	1994
Virginia Macy *		1995	
Richard Niven, Chairman *		1995	
Susan Wrightsman *		1996	
Kenneth Brighton **		1993	
Rufford Harrison, Chairman **		1994	
Ronald Max **		1994	
Richard Cilley **		1995	
Robert Hamill **		1995	
G. Michael Otterson *		1993	
Ralph D. Otterson *		1995	
Robert Crane, II *		1995	
Bruce Woodbury		1994	
Michael Andrews **		1995	
James Gaskell **		1995	
BOARD OF ASSESSORS	Linda Cook	1993	
	Kathleen Hunt	1994	
	Arline France	1995	
EMERGENCY MANAGEMENT DIRECTOR	David Hunt		
	Robert Crane, II		
Alternate:			
COMMUNICATIONS OFFICER	Lindsay Collins		
CUSTODIAN	Hector Levesque		
FOREST FIRE WARDEN	Robert J. Wright	1995	
	Hans Eccard	1995	
	John Eccard	1995	
	George Eccard	1995	
	Deputies:		

	Robert Crane, II	1995
	Johathan France	1995
	Donald Gaskell	1995
	David Hunt	1995
	Jed Schwartz	1995
	Edward Thayer	1995
	Bruce Woodbury	1995
ARSON INVESTIGATOR	Katy Otterson	
PARKS & RECREATION COMMISSION	Hector Levesque	1993
	Nancy Schwartz	1993
	Kathleen Hunt	1994
	Linda Cook	1995
	Patricia Bouchard	1995
ARCHIVES COMMITTEE	Grace Jager	
	Vicki Crane	
	Sally Krone	
HEALTH OFFICER	Bruce Woodbury	1994
PRESERVATION COMMITTEE	Frederick G. Otterson	
	G. Michael Otterson	
	Larry Leizure	
MEETINGHOUSE COMMITTEE	Sally Krone	
	Robert Cilley *	
	Philip Barker	
	Virginia Macy *	
	Sally Jenkins	
	Richard Cilley **	
	Patricia Fallon **	
SOLID WASTE COMMITTEE	Christopher Schenk, Chairman	
	Dick Griffith	
	David Rochford *	
	Rufford Harrison	
PERAMBULATOR	Philip Barker	

* Resigned during 1992

** Appointed to fill vacancy

**State of New Hampshire
TOWN WARRANT**

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

You are hereby notified to meet at the Camp Morgan Lodge in said Washington on Tuesday, the ninth day of March next 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 nonpartisan ballot a Town Treasurer, a Road Agent, a Supervisor of the Checklist, and a Fire Chief for one year each; a Selectman, an Assessor, a Town Clerk, a Library Trustee, a Trustee of the Trust Funds, a Cemetery Trustee, a Planning Board member, and two Parks and Recreation members for three years each; a Supervisor of the Checklist for 5 years; and any other Town Officers; and to vote on the referendum items appearing on the ballot.

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

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety Thousand Five Hundred Four Dollars (\$190,504.00) to defray the costs of General Government for the ensuing year:

Executive	43,831.00
Election, Registration & Vital Statistics	8,688.00
Financial Administration	55,339.00
Legal Expenses	15,000.00
Insurance	40,533.00
General Government Buildings	15,329.00
Planning and Zoning	3,584.00
Cemeteries	8,000.00
Patriotic Purposes	200.00

[This article is estimated to add \$2.206 to the tax rate in 1993.]

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Thirty Eight Thousand Eight Hundred Ninety One Dollars (\$38,891.00) for the operation of the Police Department for the ensuing year:

Salary and Training	29,950.00
FICA/Medicare	2,291.00
Health Insurance	1,600.00
Retirement	675.00
Animal Control	325.00
Clerical Supplies	350.00
Cruiser Maintenance	2,000.00
Equipment	250.00
Telephone Expense	1,200.00
Uniforms	250.00

[This article is estimated to add \$0.450 to the tax rate in 1993.]

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand Seven Hundred Dollars (\$25,700.00) for the operation of the Fire De-

partment for the ensuing year:

Administrative	1,200.00
Air Bottles and Extinguishers	1,000.00
Electricity	1,800.00
Heat	1,800.00
Equipment	1,000.00
Insurance	7,200.00
Maintenance	300.00
Performance Pay	300.00
Supplies	2,400.00
Telephone	1,100.00
Training	4,000.00
Vehicle Maintenance	2,000.00
NFPA Physicals	1,600.00

[This article is estimated to add \$0.298 to the tax rate in 1993.]

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Sixteen Hundred Dollars (\$1,600.00) for Emergency Management for the ensuing year:

Civil Defense	100.00
Forest Fire Control	1,000.00
Enhanced 911	500.00

[This article is estimated to add \$0.019 to the tax rate in 1993.]

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Three Hundred Sixty Two Dollars (\$10,362.00) for Emergency Communications for the ensuing year:

Dispatch	3,492.00
Electricity	120.00
Improve or Replace Equipment	2,600.00
Radio and Pager Repairs	2,750.00
Telephone Lines	1,400.00

[This article is estimated to add \$0.120 to the tax rate in 1993.]

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Two Hundred Fifty Dollars (\$15,250.00) for motor fuel to service the Fire, Highway, Police, Rescue and Sanitation Departments.

[This article is estimated to add \$0.177 to the tax rate in 1993.]

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Six Thousand Six Hundred Six Dollars (\$236,606.00) for the operation of the Highway Department for the ensuing year:

Salary, Road Agent	30,283.00
Salaries	65,061.00
Overtime	6,418.00
FICA/Medicare	7,785.00
Health Insurance	17,500.00
Culvert Extension	2,000.00
Dues	100.00
Electricity	1,254.00
General Road Improvements	20,000.00
Heating Fuel	2,300.00

Leases and Rentals	8,700.00
Miscellaneous	900.00
Parts and Supplies	32,000.00
Road Maintenance Materials	36,752.00
Safety Materials	500.00
Street Lighting	1,253.00
Telephone	800.00
Uniforms	3,000.00

[This article is estimated to add \$2.739 to the tax rate in 1993.]

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of Forty Seven Thousand Four Hundred Four Dollars (\$47,404.00) for the operation of the Solid Waste Recycling Center for the ensuing year:

Salaries	13,954.00
FICA/Medicare	1,080.00
Health Insurance	6,165.00
Dues	125.00
Electricity	275.00
Insurance	2,352.00
Leases	1,228.00
Marlow Trash Removal	2,500.00
Miscellaneous	500.00
Telephone	100.00
Tipping Fees	18,000.00
Training	125.00
Vehicle Maintenance	1,000.00

[This article is estimated to add \$0.549 to the tax rate in 1993.]

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Seven Hundred Ninety Three Dollars (\$16,793.00) for Health and Welfare for the ensuing year:

Health Departmental Expenses	2,000.00
Community Youth Advocates	2,500.00
Lake Sunapee Home Health	1,997.00
Marlow Rescue Squad	100.00
Sullivan County Hospice	250.00
Washington Rescue Squad	3,000.00
General Welfare	5,800.00
Welfare Administration	800.00
FICA/Medicare	61.00
Dues	35.00
Departmental Expenses	250.00

[This article is estimated to add \$0.194 to the tax rate in 1993.]

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Twenty Nine Thousand Six Hundred Ninety Dollars (\$29,690.00) for the operation of the Parks and Recreation Commission for the ensuing year:

Regular Maintenance - Water Tests	150.00
Regular Maintenance - Band Stand	1,000.00
Regular Maintenance - Miscellaneous	1,000.00
Regular Maintenance - Lawn Care	7,000.00

Summer Program - Payroll	6,000.00
Summer Program - FICA/Medicare	490.00
Summer Program - Materials	600.00
Summer Program - Recreation Equipment	50.00
Caretaker - Payroll	2,500.00
Caretaker - FICA/Medicare	200.00
Telephone	800.00
Electricity	1,200.00
Heat	1,500.00
Septic Maintenance	500.00
Docks	100.00
Alarm System Maintenance	500.00
Cottage Repairs	500.00
Floors	500.00
Fire Extinguishers	100.00
Grade and Seed	300.00
Miscellaneous	200.00
Furniture	300.00
Hardpack	1,000.00
Special Events	1,000.00
Special Events - Supplies	100.00
Advertisements	100.00
Kitchen Update	2,000.00

[This article is estimated to add \$0.344 to the tax rate in 1993.]

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Four Hundred Dollars (\$13,400.00) for the Operation of the Shedd Free Library for the ensuing year:

Librarians Salary	6,038.00
FICA/Medicare	462.00
Transfer to Trustees	6,900.00

[This article is estimated to add \$0.155 to the tax rate in 1993.]

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of One Hundred Twelve Thousand Seven Hundred Fifty Dollars (\$112,750.00) for Debt Service for the ensuing year:

Interest - Short Term Notes	15,000.00
Interest - Long Term Bonds and Notes	15,250.00
Principle - Long Term Bonds and Notes	82,500.00

[This article is estimated to add \$1.305 to the tax rate in 1993.]

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000.00) for the purchase of a Police Cruiser.

[This article is estimated to add \$0.162 to the tax rate in 1993.]

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for repairs and improvements to Fire Ponds and Hydrants.

[This article is estimated to add \$0.023 to the tax rate in 1993.]

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of Five Thousand Two Hundred Twenty Dollars (\$5,220.00) for the installation of fire alarm

systems in the Highway Garage and the Central Fire Station.

[This article is estimated to add \$0.060 to the tax rate in 1993.]

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for repairs and improvements to the Town Hall.

[This article is estimated to add \$0.014 to the tax rate in 1993.]

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) for repairs and improvements to the Shedd Free Library.

[This article is estimated to add \$0.029 to the tax rate in 1993.]

ARTICLE 20. To see if the Town will vote to appropriate the Block Grant Highway Funds estimated to be Thirty Four Thousand Eighty Six Dollars (\$34,086.00) anticipated during 1993 for use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget.

[Accepting the Block Grant funds and not spending them would reduce the 1993 tax rate by an estimated \$0.395.]

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of Five Thousand Nine Hundred Fourteen Dollars (\$5,914.00) for the use of the Highway Department in addition to the regular maintenance budget for the purpose of improvements to the following Town roads: East Washington Road, Washington Drive, Faxon Hill Road, Lempster Mountain Road.

[This article is estimated to add \$0.068 to the tax rate in 1993.]

ARTICLE 22. To see if the Town will vote to raise and appropriate Ten Thousand Dollars (\$10,000.00) for the Town's share of the reconstruction of Valley Road in accordance with Court Order dated January 4, 1989, signed by Charles Contas, Justice, Cheshire County Superior Court in the matter of Anatolij Ursini v. Town of Washington and Stoddard.

[This article is estimated to add \$0.116 to the tax rate in 1993.]

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of Ninety Two Thousand Seven Hundred Sixty Dollars (\$92,760.00) for the purchase of a Road Grader for use by the Highway Department to be funded as follows: The sum of Zero Dollars (\$0.00) to be raised by general taxation; and to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (RSA Chapter 33) of not more than Ninety Two Thousand Seven Hundred Sixty Dollars (\$92,760.00) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (Paper Ballot - 2/3 Vote Required)

[This article is estimated to add \$0.00 to the tax rate in 1993, and is estimated to add \$0.256 to the tax rate in years 1994 through 1998.]

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of Ninety Two Thousand Seven Hundred Sixty Dollars (\$92,760.00) for the purchase of a Road Grader for use by the Highway Department.

[This article is estimated to add \$1.074 to the tax rate in 1993.]

ARTICLE 25. To see if the Town will vote to accept the Washington Rescue Squad as a company of the Washington Fire Department.

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the purchase of an Ambulance for use by Rescue Squad to be funded as follows: The sum of Fifteen Thousand Dollars (\$15,000.00) to be raised by general taxation; and to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (RSA Chapter 33) of not more than Thirty Five Thousand Dollars (\$35,000.00) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (*Paper Ballot - 2/3 Vote Required*)

[This article is estimated to add \$0.174 to the tax rate in 1993, and is estimated to add \$0.222 to the tax rate in years 1994 and 1995.]

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) for the purchase of an Ambulance for use by the Rescue Squad.

[This article is estimated to add \$0.579 to the tax rate in 1993.]

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of Twenty Nine Thousand Five Hundred Dollars (\$29,500.00) for the reconstruction of the intersection of Water Street, Half Moon Pond Road, and Mill Streets, to include the purchase of property and materials.

[This article is estimated to add \$0.342 to the tax rate in 1993.]

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of Two Thousand Four Hundred dollars (\$2400.00) for the purchase of video recording equipment.

[This article is estimated to add \$0.028 to the tax rate in 1993.]

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of Five Thousand Eight Hundred Ninety Nine Dollars (\$5,899.00) for the purpose of paying LAE Inc. Association Dues.

[This article is estimated to add \$0.068 to the tax rate in 1993.]

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) for the purpose of maintenance of Class VI roads for fire control access and recreational use.

[This article is estimated to add \$0.058 to the tax rate in 1993.]

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Three Hundred Eighty Five Dollars (\$14,385.00) for the purpose of repainting and restraining the Town Hall, the Town Hall Steeple, and the Center School as follows:

[This article is estimated to add \$0.167 to the tax rate in 1993.]

Town Hall	\$7,000.00
Town Hall Steeple	2,385.00
Center School	4,000.00
Miscellaneous expenses	1,000.00

ARTICLE 33. To see if the Voters of Washington will instruct the Selectmen to follow Section II-F of the land use ordinance. STRUCTURE - Shall mean any dwelling, camp, barn, shed or building exceeding 50 square ft. in Area. Therefore, the words in section VI-B, buildings or structures, are well defined in section II-F and therefore no building permit is needed and the Cease & Desist orders against all such buildings be removed as of the close of this meeting. *(Petition Article)*

ARTICLE 34. To see if the Town will vote to implement a "zero growth" Town Budget for the ensuing year, IE. January 1, 1993 to December 31, 1993. The Total Town Budget to be raised and appropriated shall not be in an amount greater than that approved by the Town for the prior year. This Article shall be voted on at the Town Meeting prior to voting on any and all warrant articles relating to the raising and appropriation of funds. *(Petition Article)*

ARTICLE 35. To see if the Town will vote to reduce employee medical and health insurance expenses by requiring each employee to contribute a portion of the premiums being paid by the Town during the ensuing year. Further, deductibles of \$100 per person, not exceeding \$300 per family, shall also be applicable. This article shall be voted on at the Town Meeting prior to voting on any and all warrant articles relating to the raising and appropriation of Funds. *(Petition article)*

ARTICLE 36. To see if the Town will vote to implement a "freeze" on employee compensation (no increases) for the ensuing year using payroll data as of December 31, 1992 as the baseline. This Article shall be voted on at the Town Meeting prior to voting on any and all warrant articles relating to the raising and appropriation of funds. *(Petition article)*

ARTICLE 37. To see if the Town, pursuant to N.H. RSA 80:42 will vote to convey Lot #32 on Tax Map #22 located on route #31 to Herbert and Katherine Killam for the price of all outstanding taxes plus interest and cost to date; or to take any action in relation thereto. *(Petition article)*

ARTICLE 38. To see if the Town will vote to authorize the Public Library Trustees to apply for, accept and expend, without further action by the Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year pursuant to RSA 202-A:4-c.

ARTICLE 39. To see if the Town will vote to have a Budget Study Task Force:

- A) To study the Municipal Budget Act (NH RSA Chapter 32) and its relevance to Washington town budgeting;
- B) To report to the annual Town meeting of 1994, either through a warrant article or some other appropriate means;
- C) To be appointed by the Moderator and the Chairman of the Board of Selectmen.

ARTICLE 40. To see if the Town will vote to authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 41. To see if the Town will vote to authorize 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; and to convey any or all of the following specified parcels of real estate

acquired by Town Tax Collector's Deed of greater than 10 acres in size. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require pursuant to RSA 80:80.

Tax Map No.	Size (1)	Location
02-003	65.00 ac	East Washington, Back Mountain Road
07-011	100.00 ac	New Road, off Route 31 North
(2) 09-064	19.50 ac	East Washington, off East Washington Road
10-005	146.00 ac	Old Marlow Road (Cyrus Eaton lot)
12-194	15.00 ac	RT31S, Highland Lake Road
14-400	106.00 ac	Huntley Mountain Road (Cyrus Eaton lot)
18-006	56.00 ac	off Russell Mill Pond and Jefts Roads
18-007	55.00 ac	off Russell Mill Pond and Jefts Roads
18-034	80.00 ac	off Russell Mill Pond and Jefts Roads

(1) All acreage is +/-.

(2) This parcel is of Unknown ownership and is due to be deeded to the Town in July 1993.

ARTICLE 42. To see if the Town will vote to raise and appropriate the sum of Eighteen Hundred Dollars (\$1,800.00) for the purpose of having forestry plans prepared for the Camp Morgan property and the additional properties identified herein; and to authorize the Selectmen to negotiate and contract for the logging of the parcels as recommended by the forestry plan and to sell the timber.

[This article is estimated to add \$0.021 to the tax rate in 1993.]

Tax Map No.	Size	Location
02-003	65.00 ac	East Washington, Back Mountain Road
10-005	146.00 ac	Old Marlow Road (Cyrus Eaton lot)
14-400	106.00 ac	Huntley Mountain Road (Cyrus Eaton lot)
18-006	56.00 ac	off Russell Mill Pond and Jefts Roads
18-007	55.00 ac	off Russell Mill Pond and Jefts Roads
18-034	80.00 ac	off Russell Mill Pond and Jefts Roads

ARTICLE 43. To see if the Town will vote to authorize the Selectmen and the Washington Highway Department to sell Highway Department surplus equipment, including but not limited to a Ford truck with sander and water tanks, snowplows, a sander, and a road roller; and to authorize the Highway Department to use the proceeds to purchase plowing and sanding equipment.

ARTICLE 44. To see if the Town will vote to authorize the Selectmen to dispose of surplus Town property (other than real estate).

ARTICLE 45. To see if the Town will vote to authorize the Selectmen to act as the franchising authority for the franchising and regulation of a cable television system for the Town pursuant to RSA Chapter 53-C.

ARTICLE 46. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from a state, federal or governmental unit or private sources which becomes available during the fiscal year pursuant to RSA 31:95-b.

ARTICLE 47. To transact any other business that may legally come before this meeting.

Given under our hands and seals this 11th day of February, in the year of our Lord, Nineteen Hundred and Ninety Three.

LINDSAY COLLINS
JEREMY LANGLEY
BRUCE WOODBURY
Selectmen, Washington, NH

A True Copy - Attest:

LINDSAY COLLINS
JEREMY LANGLEY
BRUCE WOODBURY
Selectmen, Washington, NH

I, Lindsay Collins, hereby certify true attested copies of this Warrant were posted as follows:

On the Camp Morgan Lodge on February 12, 1993 at or before 12:00 noon, being the place of meeting;

On the Washington Town Hall on February 12, 1993 at or before 12:00 noon, being a place of Public Notice; and

On the East Washington Bulletin Board on February 12, 1992 at or before 12:00 noon, being a place of Public Notice.

LINDSAY COLLINS
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 11, 1993.

**BUDGET OF THE TOWN
OF WASHINGTON, N.H.
[COMPARATIVE]**

**Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1993 to December 31, 1993.**

Date: February 11, 1993

**s/ Lindsay Collins
Jeremy Langley
Bruce Woodbury**

Acct.	PURPOSES OF APPROPRIATION	WA NO.	Appropriations 1992	Actual 1992 Expenditures (Net of Reimbursements)	Appropriations 1993
GENERAL GOVERNMENT					
4130	Executive	3	\$ 38,531	\$ 37,188	\$ 43,831
4140	Election, Registration & Vital Statistics	3	7,740	7,962	8,688
4150	Financial Administration	3	54,033	46,545	55,339
4153	Legal Expense	3	10,000	11,410	15,000
4191	Planning and Zoning	3	3,480	1,367	3,584
4194	General Government Buildings	3	11,516	11,815	15,329
4195	Cemeteries	3	6,000	6,000	8,000
4196	Insurance	3	35,000	37,160	40,533
PUBLIC SAFETY					
4120	Police	4	30,180	33,211	38,891
4220	Fire	5	31,290	23,949	25,700
4290	Emergency Management	6	1,100	1,148	1,600
4299.2	Emergency Communication	7	12,993	11,608	10,362
4299.3	Motor Fuel	8	15,000	13,700	15,250
HIGHWAYS AND STREETS					
4312	Highways and Streets	9	235,378	236,838	235,353
4316	Street Lighting	9	1,228	1,256	1,253
SANITATION					
4324	Solid Waste Disposal	10	54,408	52,762	47,404
HEALTH					
4415	Health Agencies	11	7,770	7,753	7,847
	Health Department	11	5,000	1,523	2,000
WELFARE					
4442	Direct Assistance	11	5,000	4,189	5,800
	Administration & Supplies	11	2,000	883	1,146
	Sub-totals		\$ 567,647	\$ 548,267	\$ 582,910

CULTURE AND RECREATION					
4520	Parks and Recreation	12	\$ 30,824	\$ 30,422	\$ 29,690
4550	Library	13	13,000	13,000	13,400
4583	Patriotic Purposes	3	200	230	200
DEBT SERVICE					
4711	Princ.-Long Term Bonds	14	70,000	70,000	82,500
4721	Int.- Long Term Bonds	14	15,250	14,756	15,250
4723	Interest on TAN	14	32,000	2,285	15,000
CAPITAL OUTLAY					
	Fire Truck		150,000	155,945	
	Recycling Equipment		97,676	88,877	
	Valley Road	22	10,000	10,000	10,000
	Road Improvements	20&21	40,000	40,000	40,000
	Town Hall Repairs	18	2,645	2,328	1,200
	Lighting		950	764	
	Police Cruiser	15			14,000
	Fire Ponds/Hydrants	16		65	2,000
	Alarm Systems	17			5,220
	Library Repairs	19			2,500
	Road Grader	23			92,760
	Ambulance	26			50,000
	Water, Mill, Half Moon Pond Intersection	28			29,500
	Video Recording Equip.	29			2,400
	Association Dues	30			5,899
	Class VI Road Improve	31			5,000
	Repaint Town Hall/ Center School	32			14,385
	Forestry Plans	42			1,800
	Sub-Totals		\$ 462,545	\$ 428,672	\$ 432,704
TOTAL APPROPRIATIONS			\$ 1,030,192	\$ 976,939	\$1,015,614

SOURCES OF REVENUE

Acct.	SOURCES OF REVENUE	Estimated Revenue 1992	Actual 1992 Revenue	Estimated Revenue 1993
	TAXES			
3120	Land Use Change	\$ 1,000	\$ 994	\$ 990
3185	Yield Taxes	7,500	9,576	8,500
3189	Betterment Assessments	18,500	21,637	20,420
3190	Interest and Penalties	24,500	25,298	24,500
	LICENSES, PERMITS AND FEES			
3210	Business Licenses and Permits	1,200	1,525	1,400
3220	Motor Vehicle Permit Fees	49,000	54,431	54,000
3290	Other Licenses, Permits, Fees	1,700	4,706	4,500
	FROM FEDERAL GOVERNMENT			
	Federal Highway Safety		500	500
	FROM STATE			
3351	Shared Revenue	4,625	13,329	13,300
3353	Highway Block Grant	31,502	31,502	34,086
3356	State and Federal Forest Land Reimbursement	5,285	5,285	5,280
3359	Other		1,112	630
	CHARGES FOR SERVICES			
3401	Income from Departments	1,000	2,598	1,800
3409	Rent of Town Property	800	1,260	1,000
	MISCELLANEOUS REVENUE			
3501	Sale of Municipal Property	420	33,976	1,000
3502	Interest on Investments	3,500	5,300	4,000
	Insurance Dividend & Refund		3,173	
3509	Other		856	
	Performance Deposits		32,466	
	NH The Beautiful Grant		2,000	
	INTERFUND OPERATING TRANSFERS IN			
3914	Capital Reserve Funds:			
	Fire Truck Fund	72,187	72,186	
	Recycle Equipment	17,200	17,200	
	Bailey Road Trust Fund Interest		70	65
	OTHER FINANCING SOURCES			
3934	Proc. from Long Term Notes	91,866	80,000	
	TOTAL REVENUES AND CREDITS	\$ 331,785	\$ 420,980	\$ 175,971
	Total Appropriations			\$1,015,614
	Less: Amount of Estimated Revenues, Exclusive of Taxes			175,971
	Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$ 839,643

**TOWN OF WASHINGTON
DETAILED EXPENSE BUDGET**

	1992 Revised Budget	1992 Expendi- tures (Gross of Reimbursements)	1993 Proposed Budget	Estimated Tax Rate \$ per 1000
GENERAL GOVERNMENT				
EXECUTIVE				
Selectmen, Salary	\$ 14,250	\$ 14,075	\$ 15,000	
FICA/Medicare	1,090	1,077	1,149	
Admin Assist., Salary	3,500	2,457	5,500	
FICA/Medicare	268	188	421	
Moderator, Salary	250	520	550	
FICA/Medicare	19	40	42	
Advertising	1,000	692	1,000	
Copier	850	1,294	1,350	
Contingency	0	370	500	
Dues	550	500	550	
Equipment	1,700	2,474	3,000	
Office Expense	0	53	50	
Perambulation	300	128	500	
Postage	4,838	5,325	5,500	
Postal Meter	420	416	420	
Reimb Expenses	446	593	550	
Supplies	3,400	2,952	2,900	
Telephone	2,100	1,684	1,750	
Town Report	3,550	3,556	3,000	
Workshop/Training	0	95	100	
Total Executive	\$38,531	\$38,488	\$43,831	
ELECTION, REGISTRATION, VITAL STATISTICS				
Town Clerk, Salary	\$ 4,000	\$ 4,560	\$ 5,000	
FICA/Medicare	306	349	383	
Convention	450	88	500	
Dues	20	20	20	
Training			325	
Supplies	211	243	186	
Total Clerk	4,987	5,260	6,414	
Voter Registration, Salary	\$ 1,100	\$ 1,268	\$ 940	
FICA/Medicare	84	90	72	
Total Voter Registrat	1,184	1,358	1,012	
Election Administ., Salary	\$ 900	\$ 735	\$ 300	
FICA/Medicare	69	56	23	
Special Meeting, Salary	0	0	490	
Supplies	600	493	350	
Advertising	0	31	100	
School Elect, Salary		336		
School Elect FICA/Medicare		26		
Total Elect Admin	1,569	1,677	1,263	
Total Elect, Regis, Vital	\$ 7,740	\$ 8,295	\$ 8,688	

	1992 Revised Budget	1992 Expendi- tures (Gross of Reimbursements	1993 Proposed Budget	Estimated Tax Rate \$ per 1000
FINANCIAL ADMINISTRATION				
Accounting				
Accounting, Salary	\$ 12,000	\$ 11,471	\$ 12,000	
Bookkeeper, Trust Fund	550	500	550	
FICA/Medicare	960	916	960	
Total Account	13,510	12,887	13,510	
Auditing	\$ 5,000	\$ 4,830	\$ 5,000	
Assessing, Salary	\$ 12,750	\$ 12,074	\$ 13,500	
FICA/Medicare	888	924	1,033	
Courses/Conf	179	160	150	
Dues	20	0	20	
Registry	750	1,005	1,000	
Tax Maps	3,300	0	5,000	
Total Assessing	17,887	14,163	20,703	
Tax Collecting, Salary	\$ 9,000	\$ 6,730	\$ 7,650	
FICA/Medicare	718	515	585	
Bill Printing	780	878	800	
Courses/Conf	1,000	933	500	
Dues	15	15	0	
Miscellaneous	0	0	100	
Total Tax Collect	11,513	9,071	9,635	
Treasurer, Salary	\$ 2,250	\$ 2,333	\$ 2,500	
FICA/Medicare	172	178	191	
Total Treasurer	2,422	2,511	2,691	
Information Systems				
Computer Contract	\$ 3,500	\$ 3,590	\$ 3,600	
Training	200	262	200	
Total Info Sys	3,700	3,852	3,800	
Total Financial Admin	\$ 54,032	\$ 47,313	\$ 55,339	
LEGAL EXPENSE				
Legal	\$ 10,000	\$ 12,602	\$ 15,000	
Total Legal	10,000	12,602	15,000	
INSURANCE				
Automobile	\$ 5,900	\$ 6,182	\$ 6,646	
General Liability	3,950	4,088	4,395	
Police Liability	2,100	2,558	2,750	
Professional Liability	2,100	2,190	2,354	
Property Insurance	5,100	5,050	5,429	
Public Officials Bond	850	854	918	
Unemployment Compensation	1,500	2,419	2,600	
Workman Comp	13,500	14,364	15,441	
Total Insurance	35,000	37,705	40,533	
GENRL GOV BUILDINGS				
Archives Supplies	\$ 100	\$ 0	\$ 100	
Archives Heat	320	556	575	
Archives Electricity	530	383	425	

Town Hall Electricity	1,375	993	1,000
Town Hall Alarm Maint	400	356	400
Town Hall Heat	3,000	3,667	3,000
Center School Electricity			950
Center School Heat			1,650
Center School Alarm Maint			400
Janitorial - TH & C School	3,800	4,099	4,300
FICA/Medicare	291	314	329
Custodial	0	55	0
Maintenance/Supplies	1,500	2,958	2,200
Preservation	200	0	0
Total Genrl Gov Bldgs	11,516	13,381	15,329

PLANNING AND ZONING

Board Operations	\$ 1,105	\$ 11	\$ 550
Clerical	400	190	697
FICA/Medicare	31	21	53
Dues	445	445	584
Master Plan/Subdivision Regs	1,000	579	1,000
Zoning Board	500	121	700
Total Planning/Zoning	3,481	1,367	3,584

CEMETERIES

Maintenance/Mowing	\$ 6,000	\$ 6,180	\$ 8,000
Total Cemeteries	6,000	6,180	8,000

PATRIOTIC PURPOSES

Patriotic Purposes	\$ 200	\$ 230	\$ 200
Total Patriotic	200	230	200

TOTAL GENERAL
GOVERNMENT

\$166,499	\$165,561	\$190,505	\$ 2,206
-----------	-----------	-----------	----------

PUBLIC SAFETY

POLICE

Officers Salary and Training	\$ 23,670	\$ 24,142	\$ 29,950	
FICA/Medicare	1,810	1,852	2,291	
Health Insurance			1,600	
Retirement			675	
Animal Control	600	321	325	
Clerical Supplies	400	440	350	
Cruiser/Mileage	1,500	2,961	2,000	
Dues	0	20	0	
Equipment	500	1,316	250	
Miscellaneous	0	66	0	
Telephone Expenses	1,200	1,247	1,200	
Uniforms	500	779	250	
Total Police Dept	30,180	33,144	38,891	.450

FIRE DEPARTMENT

Administrative	\$ 1,200	\$ 536	\$ 1,200
Air Bottles/Extinguishers	4,500	4,789	1,000
Electricity	1,305	1,940	1,800
Heat	2,196	1,732	1,800
Equipment	5,700	2,939	1,000
Insurance	7,089	7,119	7,200

	1992 Revised Budget	1992 Expendi- tures (Gross of Reimbursements)	1993 Proposed Budget	Estimated Tax Rate \$ per 1000
Maintenance	0	402	300	
Performance Pay	250	245	300	
Supplies	2,450	1,320	2,400	
Telephone	1,100	871	1,100	
Training	2,000	2,192	4,000	
Vehicle Maintenance	3,500	3,718	2,000	
NFPA 1500 Physicals			1,600	
Total Fire Dept	31,290	27,803	25,700	.298
EMERGENCY MANAGEMENT				
Civil Defense	\$ 100	\$ 100	\$ 100	
Forest Fire Control	1,000	1,361	1,000	
Enhanced 911			500	
Total Emerg Mngmnt	1,100	1,461	1,600	.019
EMERGENCY COMMUNICATIONS				
Dispatch	\$ 3,000	\$ 3,123	\$ 3,492	
Electricity	275	101	120	
Improve/Replace	4,768	4,465	2,600	
Miscellaneous	200	0	0	
Repairs	2,900	2,650	2,750	
Telephone Lines	1,850	1,377	1,400	
Total Emerg Comm	12,993	11,716	10,362	.120
MOTOR FUEL				
Motor Fuel, Gas	\$ 7,500	\$ 7,798	\$ 7,750	
Motor Fuel, Diesel	7,500	7,428	7,500	
Total Motor Fuel	15,000	15,226	15,250	.177
TOTAL PUBLIC SAFETY	\$ 90,563	\$ 89,350	\$ 91,803	\$ 1.063
HIGHWAYS AND STREETS				
HIGHWAY DEPARTMENT				
Salary, Road Agent	\$ 29,548	\$ 31,532	\$ 30,283	
Salaries	54,518	59,518	65,061	
Research	2,000	1,703	0	
Overtime	6,350	8,415	6,418	
Compensation Pay	5,016	4,035	0	
FICA/Medicare	7,682	8,055	7,785	
Health Insurance	17,500	17,552	17,500	
Culvert Extension	4,500	0	2,000	
Dues	100	77	100	
Electricity	1,172	1,120	1,254	
General Road Improv	20,000	20,000	20,000	
Heating Fuel	2,292	2,153	2,300	
Leases/Rentals	7,020	7,381	8,700	
Miscellaneous	900	1,056	900	
Parts, Supplies	34,000	38,363	32,000	
Road Maint Materials	38,000	41,003	36,752	
Safety Materials	500	500	500	
Street Lighting	1,228	1,256	1,253	
Telephone	1,280	972	800	

Uniforms	3,000	3,222	3,000	
TOTAL HIGHWAYS	\$236,606	\$247,913	\$236,606	\$ 2.739
SANITATION				
Salaries	\$13,954	\$ 10,598	\$ 13,954	
FICA/Medicare	1,046	806	1,080	
Health Insurance		940	6,165	
Dues	125	108	125	
Electricity	375	218	275	
Insurance	2,352	2,352	2,352	
Leases	2,170	3,157	1,228	
Marlow Trash Removal	3,453	2,564	2,500	
Miscellaneous	2,400	2,154	500	
Telephone		148	100	
Transportation/Tipping	28,433	26,668	18,000	
Training	100	100	125	
Vehicle Maintenance			1,000	
TOTAL SANITATION	\$ 54,408	\$ 49,813	\$ 47,404	\$.549
HEALTH AND WELFARE				
HEALTH				
Administration	\$ 2,150	\$ 526	\$ 0	
FICA/Medicare	350	40	0	
Departmental Expenses	2,500	964	2,000	
Community Youth Advocates	2,500	2,500	2,500	
Lake Sunapee Home Health	1,905	1,903	1,997	
Marlow Rescue Squad	100	100	100	
Old Age Assistance	15	0	0	
Sullivan County Hospice	250	250	250	
Washington Rescue Squad	3,000	3,000	3,000	
Encumber for medical shots		540		
Total Health	12,770	9,283	9,847	
WELFARE				
General Welfare	\$ 5,000	\$ 4,189	\$ 5,800	
Administration	1,500	667	800	
FICA/Medicare		51	61	
Dues		35	35	
Departmental Expenses	500	130	250	
Total Welfare	7,000	5,072	6,946	
TOTAL HEALTH/WELFARE	\$ 19,770	\$ 14,355	\$ 16,793	\$.194
CULTURE AND RECREATION				
PARKS AND RECREATION				
Reg Maint - Water Tests	\$ 100	\$ 222	\$ 150	
Reg Maint - Band Stand	1,000	493	1,000	
Reg Maint - Misc	1,000	973	1,000	
Reg Maint - lawn Care	6,600	6,359	7,000	
Summer Program - payroll	5,000	4,950	6,000	
Summer Program - FICA/Medic	383	378	490	
Summer Program - Materials	600	549	600	
Summer Program - Swim Area	100	100	0	
Summer Program - Rec Equip	100	40	50	
Caretaker - Payroll	2,500	2,548	2,500	

	1992 Revised Budget	1992 Expendi- tures (Gross of Reimbursements)	1993 Proposed Budget	Estimated Tax Rate \$ per 1000
Caretaker - FICA/Medicare	191	195	200	
Telephone	800	714	800	
Electricity	1,000	1,345	1,200	
Heat	1,500	1,790	1,500	
Septic Maintenance	460	0	500	
Docks	100	19	100	
Alarm System	300	388	500	
Cottage Repairs	750	500	500	
Floors	2,040	2,039	500	
Structural Repairs	1,000	1,081	0	
Fire Extinguishers	100	123	100	
Parking Lot Lights	250	625	0	
Grade & Seed	1,000	696	300	
Miscellaneous	200	345	200	
Furniture	800	876	300	
Hardpack	1,000	992	1,000	
Special Events	800	605	1,000	
Special Events Supplies	200	84	100	
Advertisements	200	39	100	
Kitchen Update	300	887	2,000	
Bowls and Spoons	450	590	0	
Total Parks and Rec	\$ 30,824	\$ 30,545	\$ 9,690	\$.344
SHEDD LIBRARY				
Librarians, Salary	\$ 6,020	\$ 5,861	\$ 6,038	
FICA	480	448	462	
Dues			50	
Media	4,450		4,850	
Repairs	500		500	
Services/Cleaning	1,200		1,200	
Supplies	650		600	
Utilities	2,700		2,700	
Transfer to Trustees		6,691		
Less: Trusts & Reimb.	-3,000		-3,000	
Total Library	\$ 13,000	\$ 13,000	\$ 13,400	\$.155
TOTAL CULTURE/ RECREATION	\$ 43,824	\$ 43,545	\$ 43,090	\$.499
DEBT SERVICE				
Interest - Short Term	\$ 32,000	\$ 2,285	\$ 15,000	
Interest - Long Term	15,250	14,756	15,250	
Principal - Long Term	70,000	70,000	82,500	
TOTAL DEBT SERVICE	\$117,250	\$ 87,041	\$112,750	\$ 1.305
1992 FUNDS ENCUMBERED	\$	\$ 11,717	\$	
BASIC OPERATING BUDGET	\$728,919	\$709,295	\$738,951	\$ 8.555
Increase(Decrease) from 1992			1.38%	

ESTIMATED REVENUES	\$-191,925	\$-251,524	\$-175,971	\$-2.037
(exclusive of debt, reserves and property taxes)				
ESTIMATED TAX RATE				\$6.518

1992 - ADDITIONAL APPROPRIATION ARTICLES

Article 7 - Fire Truck	\$150,000	\$155,945		
Article 15 - Recycle Center Eq	97,676	88,897		
Article 21 - Road Improvements	8,498	8,498		
Article 22 - Valley Road	10,000	10,000		
Article 23 - Town Hall	2,645	2,328		
Article 24 - Reprint Town Hist	0	0		
Article 25 - Association Dues	0	0		
Article 27 - Highway Block Gra	31,502	31,502		
Article 28 - Lighting	950	764		
TOTAL ADDITIONAL	\$301,271	\$297,934		

1993 - ADDITIONAL APPROPRIATION ARTICLES

Art. 15 - Police Cruiser		14,000	.162
Art. 16 - Fire Ponds and Hydrants		2,000	.023
Art. 17 - Alarm Systems - Highway & Fire		5,220	.060
Art. 18 - Meeting House Repairs		1,200	.014
Art. 19 - Shedd Free Library repairs		2,500	.029
Art. 20 - Highway Block Grant		34,086	.395
Art. 21 - Road Improvements		5,914	.068
Art. 22 - Valley Road		10,000	.116
Art. 23 - Road Grader - Raise in 1993		[0]	
- Borrow		[92760]	
Art. 24 - Road Grader - Raise in 1993		92,760	1.074
Art. 26 - Ambulance - Raise in 1993		[15000]	
- Borrow		[35000]	
Art. 27 - Ambulance - Raise in 1993		50,000	.579
Art. 28 - Water St, Half Moon Pond Rd, Mill Street reconstruction		29,500	.342
Art. 29 - Video Recording Equipment		2,400	.028
Art. 30 - Association Dues		5,899	.068
Art. 31 - Fire/Rec. Maintenance of Class VI Roads		5,000	.058
Art. 32 - Repaint/Restain Town Hall/Center School		14,385	.167
Art. 42 - Forestry Plans		1,800	.021
TOTAL ADDITIONAL		\$276,664	\$ 3.203

TOTAL TOWN	\$838,265	\$755,705	\$839,644	\$ 9.721
(Amount to be raised by taxes in 1993 with Articles 24 and 27)				
Increase(Decrease) from 1992			.16%	

**REVENUES FROM BORROWING
ON ARTICLES 23 AND 26**

-127,760

TOTAL TOWN			\$711,884	\$ 8.242
(Amount to be raised by taxes in 1993 with Articles 23 and 26)				

**TOWN OF WASHINGTON
PROJECTED BONDED DEBT
WITH 1993 APPROPRIATIONS**

Original Amounts:	Current Debt			Proposed Debt		Est. Tax Rate
	Camp Morgan 5.000%	Valley Road 6.750%	Fire Truck 5.500%	Art. 23 Grader 6.000%	Art. 26 Ambulance 6.000%	
1993	\$240,000	\$125,000	\$25,000	\$97,500	\$35,000	\$ 955
1994	\$15,000	\$15,000	\$25,000	\$22,021	\$19,090	1.142
1995	15,000	10,000	27,500	22,021	19,090	.765
1996	15,000	10,000		22,021		.544
1997	15,000	10,000		22,021		.544
1998	15,000	10,000		22,021		.544
1999	15,000	10,000		22,021		.289
Total	\$105,000	\$80,000	\$25,000	\$110,105	\$38,180	\$413,285

EXHIBIT A — TOWN OF WASHINGTON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1992

	Governmental Fund Types	Fiduciary Fund Types	Account Group	Totals (Memorandum Only)
	General	Trust Funds	General Long-Term Debt	
ASSETS AND OTHER DEBITS				
<u>Assets</u>				
Cash and Equivalents	\$350,077	\$ 19,791	\$	\$ 374,012
Investments		101,348		101,348
<u>Receivables (Net of Allowances For Uncollectibles)</u>				
Taxes	181,544			181,544
Accounts	281			281
<u>Special Assessments</u>				
Current	2,093			2,093
Noncurrent	100,023			100,023
Intergovernmental	3,519			3,519
Tax Deeded Property - Subject to Resale	24,640			24,640
<u>Other Debits</u>				
Amount To Be Provided For			265,000	265,000
Retirement of General Long-term Debt				
TOTAL ASSETS AND OTHER DEBITS	\$662,177	\$121,139	\$265,000	\$1,052,460

<u>LIABILITIES AND EQUITY</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 4,610
Accrued Payroll and Benefits	2,533
Intergovernmental Payable	365,068
Escrow and Performance Deposits	3,011
Deferred Revenue	102,553
General Obligation Debt Payable	265,000
Total Liabilities	<u>747,775</u>
<u>Equity</u>	
- Fund Balances	
Reserved For Tax Decided Property	24,640
Reserved For Endowments	103,109
Reserved For Encumbrances	27,013
Reserved For Special Purposes	407
<u>Unreserved</u>	
Designated For Special Purposes	3,737
Undesignated	132,749
Total Equity	<u>309,685</u>
TOTAL LIABILITIES AND EQUITY	\$662,177
	\$4,144
	\$121,139
	\$265,000
	\$1,052,460

EXHIBIT A-1
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1992

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property	\$1,456,740	\$1,469,625	\$ 12,885
Land Use Change	1,000	994	(6)
Yield	7,500	9,576	2,076
Betterment Assessments	18,500	21,637	3,137
Interest and Penalties on Taxes	24,500	25,298	798
Total Taxes	<u>1,508,240</u>	<u>1,527,130</u>	<u>18,890</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	1,200	1,525	325
Motor Vehicle Permit Fees	49,000	54,431	5,431
Other Licenses, Permits and Fees	1,700	4,706	3,006
Total Licenses and Permits	<u>51,900</u>	<u>60,662</u>	<u>8,762</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	13,318	13,329	11
Highway Block Grant	31,502	31,502	
State and Federal Forest Land Reimbursement	5,285	5,285	
Other Reimbursements		1,112	1,112
<u>Federal</u>			
Highway Safety Agency	500	500	
Total Intergovernmental Revenues	<u>50,605</u>	<u>51,728</u>	<u>1,123</u>
<u>Charges For Services</u>			
Income From Departments	1,000	2,598	1,598
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	420	33,976	33,556
Interest on Investments	3,500	5,300	1,800
Rents of Property	800	1,260	460
Insurance Dividends and Reimbursements		3,173	3,173
Forfeited Performance Deposits	30,200	32,466	2,266
NH The Beautiful Grant	2,000	2,000	
Other		856	856
Total Miscellaneous Revenues	<u>36,920</u>	<u>79,031</u>	<u>42,111</u>
REVENUES	Estimated	Actual	Over (Under) Budget
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Reserve Funds	89,387	89,386	(1)
Trust and Agency Funds		70	70
Total Operating Transfers In	<u>89,387</u>	<u>89,456</u>	<u>69</u>
<u>Proceeds of General Obligation Debt</u>			
General Obligation Bonds	91,866	80,000	(11,866)
Total Other Financing Sources	<u>181,253</u>	<u>169,456</u>	<u>(11,797)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>\$1,829,918</u>	<u>\$1,890,605</u>	<u>\$ 60,687</u>

EXHIBIT A-2
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1992

	Encumbered From 1991	Appropriations 1992	Expenditures Net of Refunds	Encumbered To 1993	(Over) Under Budget
<u>Current</u>					
<u>General Government</u>					
Executive		\$ 38,531	\$ 37,188		\$ 1,343
Election and Registration		7,740	7,962		(222)
Financial Administration		54,033	46,545	3,300	4,188
Legal Expenses		10,000	11,410		(1,410)
Planning and Zoning		3,480	1,367		2,113
General Government Buildings		11,516	11,815		(299)
Insurance, not otherwise allocated		35,000	37,160		(2,160)
Total General Government		160,300	153,447	3,300	3,553
<u>Public Safety</u>					
Police Department		30,680	33,211		(2,531)
Fire Department		31,290	23,949	7,196	145
Emergency Management		1,100	1,148		(48)
Emergency Communications		12,993	11,608		1,385
Motor Fuel		15,000	13,700		1,300
Total Public Safety		91,063	83,616	7,196	251
<u>Highways and Streets</u>					
Highways and Streets		235,378	236,838		(1,460)
Highway Block Grant		40,000	40,000		
Street Lighting		1,228	1,256		(28)
Total Highways and Streets		276,606	278,094		(1,488)
<u>Sanitation</u>					
Solid Waste Disposal		33,685	31,460		2,225
Solid Waste Removal		5,623	5,721		(98)
Other Sanitation	13,579	15,100	15,581	12,987	111
Total Sanitation	13,579	54,408	52,762	12,987	2,238

	Encumbered From 1991	Appropriations 1992	Expenditures Net of Refunds	Encumbered To 1993	(Over) Under Budget
<u>Health</u>					
Administration		5,000	1,523	540	2,937
Health Agencies and Hospitals		<u>7,770</u>	<u>7,753</u>		<u>17</u>
Total Health		<u>12,770</u>	<u>9,276</u>	<u>540</u>	<u>2,954</u>
<u>Welfare</u>					
Administration		1,500	753		747
Direct Assistance		5,000	4,189		811
Other		<u>500</u>	<u>130</u>		<u>370</u>
Total Welfare		<u>7,000</u>	<u>5,072</u>		<u>1,928</u>
<u>Culture and Recreation</u>					
Parks and Recreation		30,824	30,422		402
Patriotic Purposes		<u>200</u>	<u>230</u>		<u>(30)</u>
Total Culture and Recreation		<u>31,024</u>	<u>30,652</u>		<u>372</u>
<u>Debt Service</u>					
Principal of Long-Term Debt		70,000	70,000		494
Interest Expense - Long Term Debt		15,250	14,756		29,715
Interest Expense - Tax Anticipation Notes		<u>32,000</u>	<u>2,285</u>		<u>30,209</u>
Total Debt Service		<u>117,250</u>	<u>87,041</u>		
<u>Capital Outlay</u>					
Highland Haven Road Repairs		25,000	25,000		29,255
Fire Truck	30,000	155,200	155,945	2,673	
Fire Pond and Hydrants	2,738		65		
Valley Road Repairs		10,000	10,000		
Town Hall Repairs and Improvements		2,645	2,328	317	
Lighting Library		950	764		186
Recycling/Transfer Station Equipment		<u>99,676</u>	<u>88,877</u>		<u>10,799</u>
Total Capital Outlay		<u>293,471</u>	<u>282,979</u>	<u>2,990</u>	<u>40,240</u>

	Encumbered From 1991	Appropriations 1992	Expenditures Net of Refunds	Encumbered To 1993	(Over) Under Budget
Intergovernmental					
School District Assessment		528,068	528,068		
County Tax Assessment		238,958	238,958		
Total Intergovernmental		<u>767,026</u>	<u>767,026</u>		
OTHER OPERATING USES					
Operating Transfers Out					
Interfund Transfers		19,000	19,000		
Special Revenue Funds					
Total Appropriations, Expenditures and Other Financing Uses	\$ 46,317	\$1,829,918	\$1,768,965	\$ 27,013	\$ 80,257

EXHIBIT A-3
TOWN OF WASHINGTON, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1992

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$ 6,409
<u>Deduction</u>		
Increase In Reserve For Tax Deed Property		<u>(14,604)</u>
		<u>(8,195)</u>
<u>Additions</u>		
<u>1992 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$ 60,687	
Unexpended Balance of		
Appropriations (Exhibit A-2)	<u>80,257</u>	
1992 Budget Surplus		<u>140,944</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$132,749</u>

NOTES TO THE FINANCIAL STATEMENTS December 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Washington, New Hampshire was incorporated in 1776 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, *Defining the Governmental Reporting Entity*, the Town of Washington includes all funds, account groups, agencies, boards, commissions, authorities, and other potential component units that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic—but not the only—criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The following organization is not part of the Town and is excluded from the accompanying financial report:

Washington School District

The School District is excluded from the Town's reporting entity, because the Town does not exercise any oversight or control over District activities. Further, the Town has no responsibility for the budget, debt, financing deficits or fiscal management of the School District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the School District.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or 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

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

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 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.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Totals (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 "Totals (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.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of ac-

crual, as well as consistency in application. Those revenues susceptible to accrual are taxes, inter-governmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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 Special Revenue Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end.

Encumbrances

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.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1992 were required as follows:

	General Fund	Special Revenue Funds
Total Appropriations budgetary basis (legally adopted budget)	\$1,797,218	\$19,000
Adjusted to restate budget to GAAP basis		
Carryover appropriations		
Reserve for encumbrances beginning of period	46,317	
Reserve for encumbrances end of period	(27,013)	
Expenditures made under the provisions of RSA 31:95-b which were authorized by vote of the Town Meeting:		
Federal DWI Grant	500	
Forfeited Escrow Deposits	30,200	
NH The Beautiful Grant	2,000	
Total Appropriations - GAAP Basis	\$1,849,222	\$19,000

E. Assets, Liabilities and Fund Equity

Cash and Equivalents

The Town Treasurer is authorized by State Statutes to invest excess funds "obligations of the U.S. Government, in savings bank deposits of banks incorporated under 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 the Commonwealth of Massachusetts."

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.

Investments

The Town is authorized by statute to invest Trust Funds, except 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 separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments are stated at cost.

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 on properties involved in bankruptcy have been reserved. These total \$17,078 at December 31, 1992. Also, management has recognized an additional reserve of \$29,927 representing potential future abatements and tax deedings of property tax receivables.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Washington annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the responsibility for and the payment of intergovernmental expenditures in New Hampshire were unusual and therefore justified a period of greater than 60 days. This practice is consistent with the previous year.

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.

Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

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 gov-

ment 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 Group of Accounts.

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:

Reserved for Endowments - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

Reserved 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 Special Purposes - is used to account for unencumbered balance of restricted funds.

Revenues, Expenditures and Expenses

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

Compensated Absences: Town employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1992:

<u>Special Revenue Funds</u>	
Shedd Free Library	\$ 3,468
Cemetery Trustees	<u>8,571</u>
<u>Total</u>	\$12,039

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

NOTE 3 - ASSETS

A. *Cash and Equivalents*

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Depository Insurance).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank</u>	<u>Book</u>
				<u>Balance</u>	<u>Balance</u>
Bank deposits	\$119,786	\$257,785	\$ -0-	\$377,571	\$374,012

B. Investments

Investments made by the Town are summarized below.

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposit with Original Maturity Greater than 90 Days	\$101,348	\$101,348

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 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 May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The May 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, the New Hampshire Department of Revenue Administration establishes and raises 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 and Sullivan County 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, 1992, was as follows:

Municipal Portion	\$ 8.58
School Tax Assessment	6.07
County Tax Assessment	2.75
<u>Total</u>	<u>\$17.40</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 18, 1992, and September 11, 1992, placed a lien for all uncollected 1991 property taxes and delinquent 1992 yield taxes.

Taxes receivable at December 31, 1992, are as follows:

<u>Property Taxes</u>	
Levy of 1992	\$150,887
Levy of 1991	1,014
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	51,450
Levy of 1990	21,210
Levy of 1989	3,988
Less: Reserve for estimated uncollectible taxes	(47,005)
<u>Total Receivable</u>	<u>\$181,544</u>

D. Special Assessments Receivable

Receivables from special assessments at December 31, 1992, are as follows:

<u>General Fund</u>	<u>Current</u>	<u>Noncurrent</u>
Valley Road Construction Bond	\$2,093	\$100,023

Current special assessment receivables represent billed special assessments that remain unpaid at year end. Noncurrent special assessments receivable represent amounts that will be billed in the future.

E. 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 1992, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Worker's Compensation Fund. These two entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The Compensation Fund was organized to provide statutory Worker's Compensation coverage and is self-sustaining through annual member premiums. The Property-Liability Insurance Trust, Inc. provides certain property and liability coverage. The program includes a Loss Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. Reinsurance is secured from other insurance companies for incurred losses over \$200,000. For the year ended June 30, 1989, the program includes Loss Funds from which is paid up to \$150,000 for each and every covered property, crime and liability loss that exceeds \$1,000.

Both fund agreements permit the pool 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 an additional assessment in 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

The Town has recorded \$365,068 as an intergovernmental payable at December 31, 1992, which represents the balance of the School District assessment due to be paid to the Washington School District during the 6-month period ending June 30, 1993.

B. Deferred Revenue

General Fund

Deferred revenue at December 31, 1992, consists mainly of betterment assessments to be committed and collected over the remaining life of the bond.

C. Long-Term Debt

The following is a summary of the Town's general obligation debt transactions for the fiscal year ended December 31, 1992.

<i>General Long-Term Debt Account Group</i>	Notes and Bonds Payable
Balance, Beginning of Year	\$255,000
Issued	80,000
Retired	(70,000)
Balance, End of Year	\$265,000

Long-term debt payable at December 31, 1992, 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 12/31/92</u>
Camp Morgan Land Acquisition Notes	\$240,000	1980	05/10/99	5.00	\$105,000
Valley Road Construction Bonds	\$125,000	1990	07/15/99	6.75-6.80	80,000
Fire Truck	\$25,000	1992	10/01/93	5.50	25,000
Recycling/Transfer Equipment	\$55,000	1992	12/31/94	6.125	55,000
Total General Long-Term Debt Account Group					\$265,000

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1992, including interest payments, are as follows:

General Long-Term Debt Account Group

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1993	\$ 82,500	\$17,425	\$ 99,925
1994	57,500	10,218	67,718
1995	25,000	6,770	31,770
1996	25,000	5,345	30,345
1997	25,000	3,915	28,915
1998-1999	<u>50,000</u>	<u>3,540</u>	<u>53,540</u>
<u>Totals</u>	\$265,000	\$47,213	\$312,213

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, 1992 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 10, 1992	Recycling/Transfer Equipment	\$11,866

Legal Debt Margin

The amount of long-term debt that can be incurred by the Town is limited by State law. Except as otherwise provided, Town borrowing in general may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration under RSA 21-3:3 XIII. At December 31, 1992, the Town of Washington is using an equalized value of \$87,487,633 and a legal debt margin of \$1,531,034.

NOTE 5 - FUND EQUITY**A. Reservations of Fund Balances**

The General Fund reserve for encumbrances at December 31, 1992, is detailed in Exhibit A-2 and totals \$27,013.

Reserved for Special Purposes

In the Special Revenue Funds, the \$407 reserve for special purposes is in the Shedd Free Library. These funds are reserved for the purpose of purchasing computer supplies and are not available to finance the general operation of the Library.

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

Non-Expendable Trust Funds (Income Balances)

Cemetery Perpetual Care	\$13,811
School funds	<u>4,219</u>
<u>Total</u>	\$18,030

Reserved for Tax Deeded Property

The \$24,640 of fund balance reserved for Tax Deeded Property represents properties which the Town has acquired deeds to through the tax lien process, and which expects to sell during the subsequent year.

Reserved for Endowments

The reserved for endowments at December 31, 1992 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, 1992 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Perpetual Care	\$ 50,168
Bailey Road Funds	1,000
School Funds	16,521
Library Funds	<u>35,420</u>
<u>Total</u>	\$103,109

Designated for Special Purposes

The \$3,737 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years and is as follows:

<u>Special Revenue Funds</u>	
Shedd Free Library	\$3,488
Cemetery Trustees	<u>249</u>
<u>Total</u>	\$3,737

NOTE 6 - 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.

Plodzik & Sanderson Professional Association
193 North Main Street Concord, N.H. 03301 (603) 225-6996

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, 1992, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. 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, 1992, and the results of its operations (and 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 and schedules 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.

January 22, 1993

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Washington for the year ended December 31, 1992, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record-keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. Areas discussed included:

- A. Federal I-9 Forms
- B. Library Petty Cash

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 22, 1993

**STATEMENT OF BONDED DEBT
TOWN OF WASHINGTON
December 31, 1992**

SHOWING ANNUAL MATURITIES OF OUTSTANDING BONDS AND LONG-TERM NOTES

	Land Acquis. Camp Morgan 1979 5%	Valley Road 1989 6.75%	Fire Truck 1992 5.50%	Recycling Equipment 1992 6.125%	Total Annual Maturities
Original Amounts:	\$240,000	\$125,000	\$ 25,000	\$ 55,000	
Maturities					
1993	\$ 15,000	\$ 15,000	\$ 25,000	\$ 27,500	\$82,500
1994	15,000	15,000		27,500	57,500
1995	15,000	10,000			25,000
1996	15,000	10,000			25,000
1997	15,000	10,000			25,000
1998	15,000	10,000			25,000
1999	15,000	10,000			25,000
TOTAL	\$105,000	\$ 80,000	\$ 25,000	\$ 55,000	\$265,000

**WASHINGTON CEMETERY TRUSTEES
FINANCIAL STATEMENT
for the year ended 1992**

BALANCE ON HAND 1-1-1992		\$ 2,770.93
Income		
Town Appropriation	\$ 6,000.00	
balance from 1991 town appropriation	180.00	
Trust Fund Income	3,881.98	
balance from 1991 trust fund income	1,895.46	
Sale of Cemetery Lots (7 at \$200 each)	1,400.00	
Miscellaneous Income	91.13	
TOTAL INCOME		\$13,448.57
Expenses		
Mowing		
East Washington Cemetery	\$ 4,350.00	
Paul Section — East Washington	300.00	
Washington Center	5,045.00	
Seventh Day Advent Cemetery	750.00	
Total Mowing Expenses		\$10,445.00
Perpetual Care Funds (7 lots at \$175 each)	1,225.00	
Reimburse Town for Lot Sales (7 at \$25 each)	175.00	
Stone Repair and Maintenance	3,520.71	
Miscellaneous Expenses	60.10	
Reimburse Town — Workman's Compensation	545.00	
TOTAL EXPENSES		\$15,970.81
BALANCE ON HAND 12-31-92		\$ 248.69

Respectfully submitted,
BARBARA E. GASKELL
Treasurer, Cemetery Trustees

SHEDD FREE LIBRARY — TREASURY REPORT
January 1, 1992 to December 31, 1992

RECEIPTS

Interest Trust Fund	\$ 1,325.96
Fines	90.08
Copy Money	106.59
Book Sale	190.80
Gifts	85.27
Town Appropriation	13,000.00
Town Share of Gas & Electric	813.03
Misc.	<u>199.75</u>
TOTALS	<u>\$15,811.51</u>

EXPENDITURES

Media	\$ 4,143.92
Electric & Gas	2,473.73
Telephone	145.47
Library Supplies	158.49
Capital Outlay & Repairs	3,212.49
Dues Trustee's Expenses	53.59
Supplies Treasurer	29.00
Cleaning Services & Supplies	832.60
Computer Supplies	0.00
Misc.	112.00
Librarian & Subs. Salary	5,861.00
Librarian & Subs. FICA & WC	<u>448.30</u>
TOTALS	<u>\$17,470.59</u>

Checkbook Starting Balance 1/1/92	\$ 4,376.33
Expenditures Over Income	1,659.08
Checkbook Balance 12/31/92	2,717.25
Computer Fund Balance	<u>406.97</u>
LIBRARY FUND BALANCE	<u>\$ 2,310.28</u>

Submitted by:
BARBARA J. FIELDS
 Treasurer

DETAILED STATEMENT OF PAYMENTS
Year Ending December 31, 1992

General Government

Executive			
	Appropriation	\$38,531.00	
	Reimbursements	1,520.08	
	Total Available	\$40,051.08	
Selectmen's Payroll Expense			
	Lindsay Collins	\$ 4,980.00	
	Jeremy Langley	5,090.00	
	Ronald Roy	255.00	
	Bruce Woodbury	3,750.00	\$14,075.00
	Town Share FICA	872.65	872.65
	Town Share Medicare	204.07	204.07
Mileage Reimbursement			
	Charlene Cobb	12.00	
	Vicki Crane	76.00	
	Kimberly Grant	28.00	
	Kathleen Iadonisi	71.00	
	Janice Philbric	256.00	
	Lynda Roy	122.00	
	Ronald Roy	28.00	593.00
Telephone Expense			
	Granite State Telephone	1,678.37	
	Janice Philbric	5.86	1,684.23
Copier Contract and Repairs			
	CT Valley Office Machines	1,293.82	1,293.82
Postage Meter Rental			
	Pitney Bowes Credit Corp	416.00	416.00
Preambulation			
	Philip Barker	128.00	128.00
Town Report Expenses			
	Phelps of Hillsboro	5.50	
	Town Line Printing Inc	3,550.00	3,555.50
Dues			
	NH Municipal Association	500.00	500.00
Supplies			
	Adams Lock & Safe	31.15	
	Linda Cook	57.25	
	CT Valley Office Machines	104.98	
	Equity Publishing Company	344.59	
	Gem Products	557.84	
	Kimberly Grant	22.40	
	Homestead Press	20.53	
	Johnson's Ben Franklin Store	76.29	
	New England College Print Shop	278.90	
	Janice Philbrick	5.00	
	Treasurer, State of NH	537.84	
	Quality Re-Inking	115.81	

Ronald Roy	17.24	
Safeguard Business Systems	157.94	
Thompson's Office Products	152.78	
Valley Bank	132.15	
Viking Office Products	329.60	
Washington Youth Association	10.00	2,952.29
Postage		
Lindsay Collins	10.93	
Arline France	3.44	
Petty Cashier	44.55	
Postage By Phone System	5,165.49	
Postmaster, Washington	93.90	
Ronald Roy	6.24	5,324.55
Office Expense		
Town of Newport	6.00	
Petty Cashier	11.89	
Sullivan County Probate Court	3.50	
Valley Bank	35.00	
Valley Home Center	(3.32)	53.07
Equipment		
Business Data Soutions	995.00	
Federal Surplus Property	180.00	
Jeremy Langley — Computer	1,200.00	
Office Deminisions	99.00	2,474.00
Training		
NHGFOA	40.00	
NH Municipal Association	55.00	95.00
Advertising		
Concord Monitor	169.20	
Newport Argus Champion	38.75	
Premier Printing	267.00	
Union Leader Corporation	217.20	692.15
Contingency Fund		
R/D Construction Company	370.00	370.00
Secretary Payroll Expense		
Lindsay Collins	85.50	
Kimberly Grant	1,909.92	
Janice Philbrick	46.25	
Paul Rosa	415.64	2,457.31
Town Share FICA	152.36	152.36
Town Share Medicare	35.64	35.64
Moderator Payroll Expense		
G Michael Otterson	410.00	
Robert Crane II	110.00	520.00
Town Share FICA	32.24	32.24
Town Share Medicare	7.54	7.54
Total Executive		\$38,488.42
<i>(Balance \$1,562.66)</i>		
Election Registration And Vital Statistics		
Appropriation	\$7,740.00	

Reimbursements	361.96	
Total Available	\$8,101.96	
Town Clerk Payroll Expense		
Vicki Crane	4,166.26	
Janice Philbrick	394.00	4,560.26
Town Share FICA	282.74	282.74
Town Share Medicare	66.13	66.13
Town Clerk Dues		
NH City & Town Clerks Association	20.00	20.00
Town Clerk Supplies		
Maclean Hunter	52.00	
NH City & Town Clerks Association	49.57	
Thompson's Office Products	81.98	
Wheeler & Clark	60.05	243.60
Town Clerk Conference		
Vicki Crane	25.00	
Janice Philbrick	63.01	88.01
Supervisors of The Checklist Payroll Expense		
Beth Gallagher	382.00	
Alan Goodspeed	420.00	
Katherine Killam	455.00	
Barbara Torrey	10.50	1,267.50
Town Share FICA	72.95	72.95
Town Share Medicare	17.08	17.08
Ballot Clerks Payroll Expense		
Jean Carlson	50.00	
Katherine Carlson	45.00	
Marcia Goodspeed	175.00	
Alice Hannus	197.50	
Kathleen Iadonisi	42.50	
Wendy Otterson	90.00	
Janice Philbrick	50.00	
Ruth Stadig	25.00	
Barbara Torrey	60.00	735.00
Town Share FICA	45.54	45.54
Town Share Medicare	10.65	10.65
Expenses		
Ladies Aux. Wash Fire Dept.	324.50	
Pherus Press	144.85	
Treasurer State of NH	16.05	
Postmaster, Washington	7.25	492.65
Advertising		
Newport Argus Champion	31.00	31.00
School Election Payroll Expense		
Robert Crane II	70.00	
Vicki Crane	40.00	
Hazel Drew	30.00	
Beth Gallagher	49.00	
Alan Goodspeed	56.00	
Katherine Killam	40.25	
Janice Philbrick	51.00	336.25

Town Share FICA	20.84	20.84	
Town Share Medicare	4.87	4.87	
Total Election Registration & Vital Stats (Overdraft \$193.11)			\$8,295.07
Financial Administration			
Appropriation	\$54,032.70		
Reimbursements	551.00		
Total Available	\$54,582.70		
Accounting Payroll Expense			
Lynda Roy	11,470.50	11,470.50	
Trustee of Trust Funds Salary			
Elizabeth Wood	500.00	500.00	
Town Share FICA	742.14	742.14	
Townshare Medicare	173.58	173.58	
Auditing Services			
Plodzik & Sanderson	4,830.00	4,830.00	
Assessors Payroll Expense			
Linda Cook	4,721.75		
Arline France	4,806.75		
Beth Gallagher	119.00		
Kathleen Hunt	2,231.25		
Lynda Roy	110.50		
Jane Thayer	85.00	12,074.25	
Town Share FICA	748.59	748.59	
Town Share Medicare	175.07	175.07	
Tax Maps	0.00	0.00	
Assessors Dues	0.00	0.00	
Registration Of Deeds			
Sullivan County Registry Of Deeds	1,004.56	1,004.56	
School & Confrences			
NH Municipal Association	110.00		
Treasurer State of NH	50.00	160.00	
Tax Collectors Payroll Expense			
Charlene Cobb	67.50		
Vicki Crane	175.50		
Janice Philbrick	6,486.75	6,729.75	
Town Share FICA	417.22	417.22	
Town Share Medicare	97.58	97.58	
Printing Tax Bills			
Gem Products	877.60	877.60	
Tax Collector Dues			
NH Tax Collectors Association	15.00	15.00	
Tax Collectors Conference			
The Balsams	520.00		
NH Tax Collectors Association	320.00		
Town of Newport	6.00		
Janice Philbrick	86.80	932.80	
Treasurers Payroll Expense			
Sharon Dietrich	250.00		
Kathleen Iadonisi	1,874.97		
Lynda Roy	208.33	2,333.30	

Town Share FICA	144.70	144.70	
Town Share Medicare	33.82	33.82	
Data Processing			
Business Data Solutions	3,590.00	3,590.00	
Data Process Training			
Business Data Solutions	262.50	262.50	
Total Financial Administration (Balance \$7,270.74)			\$47,312.96
Legal Expenses			
Appropriation	\$10,000.00		
Reimbursements	1,191.67		
Total Available	\$11,191.67		
Legal			
Chapman Appraisal Company	900.00		
General Store	4.79		
Upton Sanders & Smith	11,697.10	12,601.89	
Total Legal Expenses (Overdraft \$1,410.22)			\$12,601.89
Planning & Zoning			
Appropriation	\$3,480.60		
Payroll Expense			
Lindsay Collins	58.50		
Kimberly Grant	41.63		
Paul Rosa	89.69	189.82	
Town Share FICA	17.42	17.42	
Town Share Medicare	4.08	4.08	
Master Plan			
Karen Cullen	341.00		
Petty Cashier	5.20		
Premier Printing	232.50	578.70	
Board Operations			
Postmaster, Washington	11.25	11.25	
Dues			
Upper Valley Lake Sunapee Council	445.00	445.00	
Board Of Adjustment			
Lindsay Collins	87.53		
Premier Printing	33.04	120.57	
Total Planning & Zoning (Balance \$2,113.76)			\$1,366.84
General Government Buildings			
Appropriation	\$11,515.70		
Reimbursements	1,230.97		
Total Available	\$12,746.67		
Payroll Expense			
Hector Levesque	4,068.75		
Michael Roy	30.00	4,098.75	

Town Share FICA	254.10	254.10	
Town Share Medicare	59.44	59.44	
Electricity			
Public Service Company of NH	1,118.45	1,118.45	
Heat & Propane			
J B Vaillancourt	3,514.13	3,514.13	
Maintenance & Supplies			
Best Heating	2,344.99		
Central Paper Products	170.57		
Lindsay Collins	5.60		
Concord Fire Extinguisher	17.50		
James Dumais	90.00		
General Store	32.17		
Jeremy Langley	32.00		
Treasurer State of NH	30.49		
Ronald Roy	12.24		
J B Vaillancourt Inc	252.15		
Valley Home Center	174.54		
Bruce Woodbury	4.49	3,166.74	
Alarm Maintenance			
Town of Hillsborough	50.00		
Mamakating Electric	305.96	355.96	
Peservation	0.00	0.00	
Archives Electricity			
Shedd Free Library	257.10	257.10	
Archives Heat			
Shedd Free Library	555.96	555.96	
Archive Supplies	0.00	0.00	
Total General Government Buildings (Overdraft \$633.96)			\$13,380.63
Cemeteries			
Appropriation	\$6,000.00		
Replace Check	180.00		
Total Available	\$6,180.00		
Transfers To Cemetery Trustees		\$6,180.00	\$6,180.00
Insurance			
Appropriation	\$35,000.00		
Reimbursement	545.00		
Total Available	\$35,545.00		
Property Insurance			
McCrillis & Eldridge	5,050.00	5,050.00	
Worker's Compensation			
Compensation Funds of NH	14,364.30	14,364.30	
General Liability			
McCrillis & Eldridge	4,088.00	4,088.00	
Police Liability			
McCrillis & Eldridge	2,558.00	2,558.00	
Professional Liability			
McCrillis & Eldridge	2,190.00	2,190.00	

Public Officials Bonding		
McCrillis & Eldridge	854.00	854.00
Unemployment Compensation		
Compensation Funds Of NH	2,419.16	2,419.16
Vehicles		
McCrillis & Eldridge	6,182.00	6,182.00
Total Insurance		\$37,705.46
(Overdraft \$2,160.46)		

Public Safety

Police Department

Appropriation	\$30,180.00	
Reimbursements	201.25	
Total Available		\$30,381.25
Payroll Expense		
Kevin Belanger	4,579.25	
James Dodge	15,755.00	
Carla Greene	2,400.00	
Scott Philbrick	172.00	
Christopher Rousseau	1,236.00	24,142.25
Town Share FICA	1,531.10	1,531.10
Town Share Medicare	320.80	320.80
Telephone Expense		
AT&T	5.57	
GTE North	423.65	
Granite State Telephone	619.08	
Metromedia Paging Services	48.70	
Ram Communications	150.17	1,247.17
Animal Control		
Kevin Belanger	27.00	
James Dodge	40.00	
Equity Publishing Company	58.64	
Spring Meadow Animal Shelter	195.00	320.64
Dues		
NH Association of Chiefs of Police	20.00	20.00
Clerical Supplies		
Equity Publishing Company	101.00	
Hillsboro Daily News	99.92	
Phelps of Hillsboro	17.69	
Pherus Press	44.00	
Treasurer State of NH	20.13	
Postmaster, Washington	11.25	
The Quick Printer	65.77	
Quil Corporation	66.87	
Valley Home Center	10.99	
Washington Youth Association	2.00	439.62
Miscellaneous		
General Store	13.37	
Valley Home Center	52.97	66.34
Cruiser & Mileage Expense		
Belanger's Auto Parts Inc	211.89	

Campbell's Tires	1,018.15	
Custom Lettering & Engraving	165.00	
Carla Grene	86.00	
Larry's Service Center	24.00	
Lou's Repair	31.75	
Maine Auto	911.82	
Moto's Mobile Repair	314.00	
New Hampshire State Prison	97.89	
Tuttles	100.00	2,960.50
Equipment		
Equity Publishing Company	306.10	
Gall's	11.49	
Hillsboro Daily News	7.79	
Morse Sporting Goods	10.25	
Phelps Of Hillsboro	4.50	
Photo Plus	16.50	
Quartermaster Police Supply	341.18	
Reliable Service Company	174.75	
S-A-S Auto Parts Company	37.80	
Treasurer State Of NH	100.00	
Valley Home Center	56.26	
Mark Wattendorf	250.00	1,316.62
Uniforms		
Bound Tree Corporation	68.37	
Dexter Shoe Factory Outlet	46.99	
Margaret Dionne	18.00	
Golden Rule Creations	184.07	
Peg's Sewing Basket	99.00	
Quartermaster Police Supply	99.70	
Teddy's Tees	154.60	
Vantech Safetyline	108.45	779.18
Total Police Department		\$33,144.22
(Overdraft \$2,762.97)		
Fire Department		
Appropriation	\$31,290.00	
Reimbursements	1,700.00	
Total Available	\$32,990.00	
Administration		
Brighton & Byk	237.50	
Fire Engineering	77.45	
Henniker Septic Service	95.00	
Postmaster, Washington	7.25	
Ross Express Inc	26.75	
Washington Youth Association	4.00	
Bruce Woodbury	63.58	
R J Wright Contractor	24.82	536.35
Insurance		
McCrillis & Eldridge	7,119.00	7,119.00
Supplies		
Boston Coupling Co Inc	71.68	

The Corner Store	18.50	
Conway Associates	107.49	
Economy 2 Way Distributors	131.07	
The Fire Barn	20.50	
Fire Control Service of New England	30.80	
General Store	16.33	
David Hunt	3.00	
La Valley Building Supply	68.67	
Treasurer State of NH	113.70	
Pufco	374.98	
S-A-S Auto Parts	37.80	
Valley Home Center	98.58	
Western Industrial Exchange Inc	122.70	
R J Wright Contractor	104.39	1,320.19
Performance Pay		
Washington Fire Department	245.00	245.00
Equipment		
Boston Coupling Co Inc	10.39	
Conway Associates	176.25	
Federal Surplus Property	50.00	
The Fire Barn	2,502.83	
Valley Home Center	2.99	
Wilde Fire Equipment	196.94	2,939.40
Training		
FETN	466.90	
General Store	15.85	
Meadowood Fire Training Center	870.00	
NH Dept of Safety	560.00	
Town of Newport	100.00	
State of NH Criminal Justice	167.50	
Valley Home Center	11.97	2,192.22
Service Vehicles		
Cheever Tires	1,494.90	
Robert Crane II	20.00	
Emergency Warning Systems	22.50	
Larry's Sevice Center	83.46	
S-A-S Auto Parts	130.43	
Valley Transportation	1,177.52	
Town of Washington	726.10	
R J Wright Contractor	62.65	3,717.56
Extinguishers & Air Bottles		
Advanced Fire & Safety	225.80	
Fire Control Service of New England	342.10	
Fire Tech & Safety	4,221.22	4,789.12
Telephone Expense		
Granite State Telephone	871.28	871.28
Electricity		
Public Service Company	1,939.47	1,939.47
Heat		
Hilltop Heating	40.00	
J B Vaillancourt Inc	1,691.54	1,731.54

Building Maintenance			
Add Enterprises	33.95		
Ecopnomy 2 Way Distributors	24.82		
Krane Products Inc	132.05		
La Valley Building Supply	27.99		
Seven Falcon	183.42	402.23	
Total Fire Department			\$27,803.36
<i>(Balance \$5,186.64)</i>			
Emergency Management			
Appropriation	\$1,100.00		
Reimbursement	313.00		
Total Available	\$1,413.00		
Civil Defense			
David Hunt	100.00	100.00	
Forest Fire Control			
Conway Associates	545.00		
Forest Fire Warden	709.76		
Town of Hillsboro	106.37	1,361.13	
Total Emergency Management			\$1,461.13
Emergency Communications			
Appropriation	\$12,993.00		
Reimbursement	107.70		
Total Available	\$13,100.70		
Radio Loop Telephone Lines			
GTE North	88.83		
Granite State Telephone	1,288.58	1,377.41	
Dispatch			
Town of Hillsboro	3,123.00	3,123.00	
Radio Tower Electricity			
Public Service Company	100.70	100.70	
Radio & Pager Repairs			
Cartwright Communications	209.99		
Lindsay Collins	175.94		
Communications Electronics	163.85		
Economy 2 Way Distributors	276.48		
Federal Surplus Property	25.00		
Motorola Communications Sector	167.90		
Petty Cashier	9.60		
Uniden Corporation of America	22.87		
Wright Communications	1,597.85	2,649.48	
Improve or Replace			
Cartwright Communications	758.13		
Lindsay Collins	53.85		
Economy 2 Way Distributors	1,764.54		
Jeremy Langley	150.00		
Petty Cashier	2.78		
S-A-S Auto Parts Company	21.68		
Wright Communications	1,714.65	4,465.43	
Total Emergency Communications			\$11,716.02
<i>(Balance \$1,384.68)</i>			

Motor Fuel

Appropriation	\$15,000.00
Reimbursements	630.85
Total Available	\$15,630.85

Gas

Belanger's Auto Repair	3.50	
Central Petroleum	182.50	
J B Vaillancourt Inc	7,612.01	7,798.01

Diesel

J B Vaillancourt Inc	7,428.22	7,428.22
----------------------	----------	----------

Total Motor Fuel

\$15,226.23

(Balance \$404.62)

Highways Streets & Bridges

Highway

Appropriation	\$236,606.00
Reimbursements	10,881.49
Total Available	\$247,487.49

Payroll Expense

Theodore Drew	2,125.00	
Lawrence Gaskell	3,193.25	
Kevin Hanscom	17,692.50	
Luc Mailloux	18,772.51	
Edward Thayer	17,734.38	59,517.64

Road Research Payroll Expense

Kimberly Grant	1,703.13	1,703.13
----------------	----------	----------

Road Agent Payroll Expense

David Hunt	31,532.49	31,532.49
------------	-----------	-----------

Overtime Payroll Expense

Lawrence Gaskell	89.26	
Kevin Hanscom	3,016.68	
Luc Mailloux	2,251.90	
Edward Thayer	3,057.35	8,415.19

Other Compensation Pay

Kevin Hanscom	1,437.50	
Luc Mailloux	1,410.00	
Edward Thayer	1,188.13	4,035.63

Health Insurance

NHMA Health Insurance Trust	17,551.56	17,551.56
Town Share FICA	6,522.48	6,522.48
Town Share Medicare	1,532.85	1,532.85

Telephone Expense

Granite State Telephone	972.54	972.54
-------------------------	--------	--------

Electricity

Public Service Company	1,119.62	1,119.62
------------------------	----------	----------

Heat & Oil

Hilltop Heating	279.28	
J B Vaillancourt Inc	1,873.95	2,153.23

Rentals & Leases

Abb-Kin & Sons Inc	400.00	
All Clear Septic Service	960.00	

BDM Sweeper Service	750.00	
Max Cohen & Sons	350.00	
Concord Fire Extinguisher Service	37.50	
Robert Crane II	1,160.00	
Hayes Car And Truck Repair	650.00	
Henniker Crushed Stone	320.00	
Larry's Backhoe	880.00	
Mamakating Electric	37.50	
Merriam-Graves Corporation	305.30	
NH Lubricants & Filter Service	248.00	
The News Messenger	150.00	
R Niven & Sons	980.00	
R A K Industries	87.88	
Washington Service	65.00	7,381.18
Safety		
Century Auto	46.46	
Federal Surplus Property	25.00	
Grainger	33.80	
Joe's Custom Woodworking	120.00	
Merriam-Graves	12.04	
White Sign	262.70	500.00
Dues		
Lake Sunapee Regional Nurse Association	32.00	
NH Road Agents Association	20.00	
University of New Hampshire	25.00	77.00
Parts Supplies & Equipment		
Airmatic Inc	719.07	
Atlantic Fasteners	175.18	
Belanger's Auto Parts Inc	1,057.41	
Belanger's Auto Repair	9.18	
Cheever Tire Service Inc	2,424.48	
Max Cohen & Son Inc	2,959.96	
R N Craft & Son	112.00	
Donovan Spring Co Inc	1,446.54	
Howard Fairfield Inc	4,085.00	
Federal Surplus Property	1,480.00	
Steve Fellows	641.25	
The Fire Barn	581.08	
G & J Enterprises	850.00	
General Store	55.38	
Gilbert Inc	94.47	
Glove Specialists Inc	265.39	
Grainger	439.55	
Grappone Industrial Inc	2,690.28	
Grappone Truck Center	122.94	
R C Hazelton Co Inc	1,391.71	
Hews Company	401.52	
Hillsboro Agway	182.92	
David Hunt	15.98	
Hydraulic Jack Service	175.00	
R N Johnson	125.92	
Jeremy Langley	17.04	

Lawson Products Inc	50.16	
Log-Con Associates	34.16	
Manchester Mack Sales	1,038.23	
Merriam-Graves Corporation	751.69	
Mr Gee's Tire Corp	735.50	
NH Lubricants & Filter Service	110.50	
New Hampshire Hydraulics	969.50	
Neenah Foundry Company	459.04	
R Niven & Son	300.00	
Northeastern Culvert	1,816.48	
New Pig Corporation	50.28	
Plastic Supply Company	162.08	
S-A-S Auto Parts Company	3,122.71	
Seven Falcon	159.35	
Seigel Oil Company	130.85	
E W Sleeper Company Inc	2,612.47	
Southern Parts Corporation	871.41	
D & L Equipment Corporation	313.02	
Tozier Distributors Inc	711.50	
Valley Home Center	1,125.69	
Vermont Filter Service	132.45	
Volkman Electric	145.00	
Wyman's Chevrolet Pontiac Geo	41.45	38,362.77
Road Care Materials		
A-Ok Hotsy Equipment	550.00	
Akzo Salt Inc	9,664.47	
Sybil Blakney	5,789.35	
Central Concrete	220.00	
Max Cohen & Sons	202.66	
Custom Crushing Company	10,966.67	
DI-EL Chemicals Inc	3,934.90	
Fair Manufacturing	64.30	
Federal Surplus Property	296.00	
Grainger	317.17	
Halprin Supply Company	388.00	
H O P Sales & Service	2,835.00	
New England Business Service	60.43	
New Hampshire State Prison	248.06	
North East Products	99.95	
R A K Industries	293.81	
E W Sleeper Company Inc	242.32	
Thompson's Office Products	10.35	
Valley Home Center	524.11	
Waste	60.00	
L E Weed	527.44	
Arthur Whitcomb	2,555.38	
White Sign	1,152.19	41,002.56
Miscellaneous		
Barber-Greene	10.00	
The Corner Store	27.98	
Federal Surplus Property	169.00	

General Store	8.56	
Kimberly Grant	73.20	
David Hunt	26.04	
Land & Water	12.00	
Overhead Door Company Inc	135.70	
Phelps of Hillsboro	22.50	
Pherus Press	22.00	
Treasurer State of NH	3.95	
The Sharpening Barn	32.50	
University of Massachsetts	70.00	
University of New Hampshire	60.00	
Valley Home Center	370.18	
Washington Youth Association	2.00	
Waste	10.00	1,055.61
Other Road Improvements		
Abb-Kin Sons Inc	400.00	
Daniels Drilling & Blasting	275.00	
Henniker Crushed Stone	440.00	
R Niven & Sons Construction Company	5,045.00	
Town of Washington	3,983.55	
Arthur Whitcomb Inc	9,486.50	
White Sign	369.95	20,000.00
Uniforms		
Unifirst	3,222.10	3,222.10
Streetlights		
NH Electric Cooperative	104.72	
Public Service Company	1,151.04	1,255.76
Total Highways Streets & Bridges		\$247,913.34
(Overdraft \$425.85)		

Sanitation

Solid Waste Disposal		
Appropriation	\$54,408.00	
Reimbursements	214.48	
Total Available	\$54,622.48	
Electricity		
Public Service Company	218.30	218.30
Miscellaneous		
Town of Hillsboro	1,100.00	
David Hunt	7.20	
Larry's Backhoe Work	97.50	
Mr Gee's Tire Corp	75.00	
New Hampshire State Prison	590.58	
S-A-S Auto Parts Company	80.66	
Valley Home Center	164.84	
Washington Youth Association	2.00	
Waste Dynamics Of NE	36.00	2,153.78
Vehicle Insurance		
McCrillis & Eldridge	2,352.00	2,352.00
Dues		
Advanced Recycling	5.27	
NH Resource & Recovery Association	103.00	108.27

Transportation & Removal		
Advanced Recycling	787.61	
Browning-Ferris-Industries	2,347.50	
Max Cohen & Son	110.00	
Consumat Sanco In	5,592.00	
Dependable Environmental Services	15.00	
G & J Enterprises	1,800.00	
H C Gobin Inc	8,337.72	
Jewell Resources Inc	1,125.00	
City of Keene	158.15	
Larry's Backhoe Work	135.00	
Wheelabrator Concord Company	6,259.95	26,667.93
Marlow Pickups		
W L Bourassa Disposal Inc	1,164.60	
Town of Marlow	1,364.75	
Postage By Phone System	34.51	2,563.86
Rentals & Leases		
Advanced Recycling	197.14	
H C Gobin Inc	2,960.00	3,157.14
Solid Waste Cleanup		
Payroll Expense		
Kevin Hanscom	74.00	
Theodore Drew	34.00	
Luc Mailloux	172.50	
Lawrence Gaskell	9,816.58	
David Hunt	261.00	
Edward Thayer	234.75	10,592.83
Health Insurance		
NHMA Health Insurance Trust	940.26	940.26
Town Share FICA	657.69	657.69
Town Share Medicare	152.64	152.64
Transfer Station Telephone		
Granite State Telephone	147.94	147.94
Training		
Treasurer State Of NH	100.00	100.00
Total Solid Waste		\$49,812.64
<i>(Balance \$4,809.84)</i>		
Closure		
Carried Forward	\$13,579.00	
Adams Lock & Safe	18.35	
Sybil Blakney	214.00	
National Toxic Campaign Fund	2,559.52	2,791.87
<i>(Balance To Carry Forward To 1993 \$10,787.13)</i>		
Health		
Health	Appropriation	\$12,770.00
Agencies		
Community Youth Advocates	2,500.00	

Lake Sunapee Home Health Care	1,902.84	
Marlow Rescue Squad	100.00	
Sullivan County Hospice	250.00	
Washington Rescue Squad	3,000.00	
Old Age Assistance	0.00	7,752.84
Administration /Payroll Expense		
Kimberly Grant	26.25	
Bruce Woodbury	500.00	526.25
Town Share FICA	32.62	32.62
Town Share Medicare	7.63	7.63
Departmental Expenses		
Granite State Designs	45.00	
Alphonse Haettenschwiller	10.00	
Ronald Tenney	90.00	
Washington Rescue Squad	537.00	
Town of Washington	166.25	
Bruce Woodbury	116.11	964.36
Total Health		\$9,276.07
<i>(Balance \$3,493.93)</i>		

Welfare

General Welfare		
Appropriation	\$7,000.00	
Case # 89-001	681.01	
Case # 89-002	225.48	
Case # 90-004	58.30	
Case # 91-001	1,984.61	
Case # 92-001	28.85	
Case # 92-002	687.53	
Case # 92-003	36.72	
Case # 92-004	380.00	
Case # 92-005	106.61	4,189.11
Administration/Payroll Expense		
Arline France	229.50	
Kathleen Hunt	63.75	
Lynda Roy	373.50	666.75
Town Share FICA	41.35	41.35
Town Share Medicare	9.67	9.67
Dues		
NH Local Welfare Admin. Association	35.00	35.00
Departmental Expenses		
Adams Lock & Safe	31.15	
Office Dimensions	99.00	130.15
Total Welfare Expended		\$5,072.03
<i>(Balance \$1,927.97)</i>		

Culture & Recreation

Parks & Recreation	
Appropriation	\$30,823.75
Reimbursements	1,022.83
Total Available	\$31,846.58

Water Tests		
Kathleen Hunt	150.00	
Treasurer State of New Hampshire	72.00	222.00
Band Stand		
Hillsboro Bird & Garden Club	50.00	
Louis Iadonisi	180.00	
Public Service Company	84.18	
Valley Home Center	179.19	493.37
Miscellaneous		
Patricia Bouchard	39.98	
James Gaskell	22.00	
Merriam-Graves	45.00	
Northeast Food Service	108.00	
Nancy Schartz	40.00	
Thunder Mountain Construction	180.00	
Valley Home Center	38.15	
R J Wright Contractor	500.00	973.13
Lawn Care		
Patricia Bouchard	50.00	
Max Cohen & Son	108.62	
Louis Iadonisi	6,200.00	6,358.62

Summer Program

Payroll Expense		
Cassie Bouchard	50.00	
Matthew Boucher	550.00	
Jody Ciampa	100.00	
Carrie Connors	300.00	
Karine Filion	400.00	
Heather Madrak	700.00	
Janet Peirce	2,000.00	
Heather Taylor	850.00	4,950.00
Town Share FICA	306.90	306.90
Town Share Medicare	71.78	
Materials		
Linda Cook	6.67	
Janet Peirce	291.86	
Nancy Schwartz	204.58	
Valley Home Center	46.37	549.48
Swimming Area Bouys		
Valley Home Center	100.00	100.00
Recreation Equipment		
Summit Supply Corporation	39.95	39.95

Camp Morgan

Caretaker Payroll Expense		
Eric Peirce	2,500.00	
Jeannette Walsh	47.50	2,547.50
Town Share FICA	157.94	157.94
Town Share Medicare	36.86	36.86
Telephone Expense		
Granite State Telephone	714.28	714.28

Electricity		
Public Service Company	1,345.76	1,345.76
Heat & Oil		
Best Heating	196.31	
J B Vaillancourt Inc	1,593.84	1,790.15
Docks		
Valley Home Center	19.37	19.37
Alarm Maintenance		
Town of Hillsboro	50.00	
Mamakating Electric	337.50	387.50
Cottage Repairs		
Louis Iadonisi	500.00	500.00
Floors		
Valley Home Center	38.82	
Dick Lounder	2,000.00	2,038.82
Structural Repairs		
R J Wright Contractor	1,080.64	1,080.64
Fire Extinguishers		
Advanced Fire & Safety	110.00	
Concord Fire Extinguisher	12.50	122.50
Parking Lot Lights		
Grainger	625.23	625.23
Grade & Seed Field		
Larry's Backhoe Work	90.00	
Town of Washington	605.90	695.90
Miscellaneous		
Adams Lock & Safe	46.30	
Federal Surplus Property	50.00	
General Store	6.44	
Kathleen Hunt	76.33	
Valley Home Center	166.20	345.27
Furniture		
John Jacobson Pe	60.00	
Hector Levesque	9.80	
Office Dimensions	805.78	875.58
Hardpak		
Henniker Crushed Stone	463.82	
R J Wright Contractor	527.96	991.78
Special Events		
Mr Bear	375.00	
Patricia Bouchard	30.00	
Kathleen Hunt	100.00	
Harry Lowenthal	100.00	605.00
General Supplies		
Kathleen Hunt	47.54	
New England College Print Shop	36.00	83.54
Advertisements		
Newport Argus Champion	38.75	38.75
Paint Kitchen		
Louis Iadonisi	800.00	
Korvan Appliance	86.95	886.95

Valley Road

Appropriation	\$10,000.00		
Sybil Blakney	3,125.00		
Custom Crushing Company	3,466.67		
Henniker Crushed Stone Inc	1,197.00		
R/D Construction Company	2,040.00		
Town of Washington	171.33	10,000.00	
Total Valley Road			\$10,000.00

Highland Haven Road Repairs

Recall Road Bond	\$25,000.00		
R/D Construction Company	25,000.00	25,000.00	
Total Highland Haven Road Repairs			\$25,000.00

Fire Ponds & Hydrants

Balance Forward	\$2,738.00		
Jon France	26.50		
R J Wright Contractor	38.85	65.35	
Total Fire Ponds & Hydrant			\$65.35
<i>(Balance \$2,672.65)</i>			

Sale of Fire Equipment

Receipts	\$2,735.90		
<i>(Balance To Carry Forward \$2,735.90)</i>			

Recycling Equipment

Appropriation	\$97,676.00		
Receipts	2,020.00		
Total Available	\$99,696.00		
Advanced Recycling	650.00		
Belanger's Auto Parts Inc	236.26		
Central Concrete	1,420.00		
Cheever Tire Service Inc	653.88		
Howard Fairfield Inc	531.26		
Fortress Babcock	26.82		
H C Gobin Inc	7,500.00		
David Hunt	100.00		
Log-Con Supply Associates	117.00		
Manchester Mack Sales	147.94		
New England Equipment	18,710.73		
Town of Washington	245.45		
Wyman's Chevrolet Pontiac Geo	58,558.01	88,897.35	
Total Recycling Equipment			\$88,897.35
<i>(Balance \$10,798.65)</i>			

Fire Truck

Appropriation	\$150,000.00		
Receipts	5,200.00		
Total Available	\$155,200.00		
Central States Fire Apparatus	84,279.00		
Diprizio's Garage	56,184.00		

New Hampshire Hydraulics	97.78		
Petty Cashier	4.00		
Res-Q-Tech Inc	12,994.00		
South End Iron Works	599.39		
R G Tombs Door Company Inc	1,670.00		
Valley Transportation	107.50		
R J Wright Contractor	9.00	155,944.67	
Total Fire Truck			\$155,944.67
<i>(Overdraft \$744.67)</i>			

Repairs to Town Hall			
Appropriation	\$2,645.00		
Louis Iadonisi	500.00		
Sally Krone	32.96		
Dick Lounder	1,776.25		
Onnela Lumber Company	19.20	2,328.41	
Total Town Hall Repairs			\$2,328.41
<i>(Balance To Carry Forward \$316.59)</i>			

Lighting			
Appropriation	\$950.00		
Classic Lamp Posts	412.00		
Jeremy Langley	346.00		
Valley Home Center	6.18	764.18	
Total Lighting			\$764.18
<i>(Balance \$185.82)</i>			

Payments To Other Divisions			
Sullivan County			
Treasurer Sullivan County	238,958.00	238,958.00	
Total Taxes Paid to Sullivan County			\$238,958.00

Washington School District			
91/92 Balance	\$368,572.00		
92/93 Appropriation	\$524,608.00		
Washington School District	531,572.00	531,572.00	\$528,068.00
Total Washington School District			\$531,572.00
<i>(Balance Due 12/31/92 \$365,068.00)</i>			

Total Paid From Budgetary		\$1,793,893.59
Paid From Revenues		
Taxes Bought By Town	76,500.13	
Refunds & Overpayments	6,449.81	
Tax Deeded Property	7,881.75	
Forfeits For Failure To Perform	25,000.00	
Health Insurance	2,835.04	
Tax Anticipation Notes	111,000.00	
Total Paid From Revenues		\$229,666.73
Paid From General Ledger		
Tax Anticipation Note (1991)	100,000.00	
Yield Tax Security Deposit	662.66	
Total Paid From General Ledger		\$100,662.66
Plus Accounts Payable 1991	2,006.22	\$ 2,006.22
Grand Total Selectmen's Orders Paid		\$2,126,229.20

TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 1992

-DR.-	Levies of	
	1992	Prior
Uncollected Taxes—Beginning of Year**		
Property Taxes		\$222,322.27
Betterment		1,640.12
Revenues Committed—This Year:		
Property Taxes	\$1,496,332.80	
Land Use Change	994.29	
Yield Taxes	9,575.80	
Betterment	22,006.00	
Overpayment:		
Property Taxes	719.54	90.92
91/92		272.00
Abatements	947.00	2,220.73
Interest Collected on Delinquent Tax	1,585.63	5,618.39
Collected Resident Tax Penalties	82.00	4,727.77
Excess Debits		<u>100.08</u>
TOTAL DEBITS	<u>\$1,532,243.06</u>	<u>\$236,992.28</u>
-CR.-	Levies of	
	1992	Prior
Remitted to Treasurer During the Fiscal Year:		
Property Taxes	\$1,336,969.77	\$220,538.00
Land Use Change	994.29	
Yield Taxes	9,575.80	
Interest	1,585.63	5,618.39
Penalties	82.00	4,727.77
Betterment	19,544.00	1,640.12
Discounts Allowed:	.05	
Abatements Made:		
Property Taxes	7,421.35	3,394.00
Betterment	352.00	60.00
91/92	272.00	
Uncollected Rev.—End of Year:		
Property Taxes	150,887.63	1,014.00
Betterment	2,093.00	
Deeded	2,152.00	
Excess Credits	<u>313.54</u>	
TOTAL CREDITS	<u>\$1,532,243.06</u>	<u>\$236,992.28</u>

**This amount should be the same as last year's ending balance.

TAX COLLECTOR'S REPORT
Summary of Tax Sales
Fiscal Year Ended December 31, 1992

-DR.-	1991	Levies of 1990	1989
Unredeemed Taxes Balance at Beg. of Fiscal Year		\$ 54,051.85	\$ 24,653.99
Liens Sold or Executed During Fiscal Year	\$ 74,281.25		
Taxes Paid on Liens After Initial Lien	2,218.88		500.00
Interest Collected After Sale/Lien Execution	1,090.73	4,968.52	5,273.37
Collected Redemption Costs	<u>630.00</u>	<u>583.36</u>	<u>738.50</u>
TOTAL DEBITS	\$ 78,220.86	\$ 59,603.73	\$ 31,165.86
 -CR.-			
Remittance to Treasurer: Redemptions	\$ 19,076.70	\$ 26,658.73	\$ 15,917.07
Interest/Costs (After Sale or Lien Execution)	1,720.73	5,551.88	6,011.87
Abatements of Unredeemed Taxes	68.13	96.31	
Unredeemed Taxes, Int. and Costs Deeded to Munic.	5,905.11	6,087.18	5,244.99
Unredeemed Taxes on Initial Sale/Lien	52,464.19	21,209.63	3,988.20
Unredeemed Taxes on Sales/Liens Executed After Initial Exec.	(1,014.00)		
Cash—Short/Over	<u>0</u>	<u>0</u>	<u>3.73</u>
TOTAL CREDITS	\$ 78,220.86	\$ 59,603.73	\$ 31,165.86

TOWN CLERK'S REPORT

Motor Vehicle Registrations	\$54,431.00
Municipal Agent Fees	1,607.50
Motor Vehicle Title.....	27.00
Dog Licenses.....	713.50
Dog License Penalties.....	68.00
UCC's.....	154.58
Filing Fees.....	16.00
New Town Histories	61.00
Old Town Histories.....	55.00
Genealogy Search	10.00
Death Certificates.....	10.00
Death Certificate Copies	40.00
Marriage Certificates.....	320.00
Marriage Certificate Copies.....	20.00
Wetland Permits.....	60.00
Returned Check Charges.....	40.00
TOTAL COLLECTED:	\$57,633.58

Respectfully Submitted,
VICKIL CRANE
 Town Clerk

REPORT OF TOWN TREASURER

General Account

Cash Balance January 1, 1992		\$ 261,663.60
Receipts:		
Tax Collector	\$1,677,023.19	
NSF Fees	40.00	
Boat Fees	713.96	1,677,777.15
Town Clerk	57,663.58	57,663.58
State of New Hampshire		
Revenue Sharing	13,328.83	
Highway Block Grant	31,502.07	
Forest Land Reimbursement	5,284.82	50,115.72
Permits & Fees		
Building Permits	1,570.00	
Pistol Permits	166.00	
Current Use Application Fees	50.00	
Transfer Station Fees	700.00	2,486.00
Income from Departments		
Recycling	187.48	
Planning & Zoning	1,213.01	
Parks & Recreation	266.00	
Police Department	229.00	
Legal	508.05	2,403.54
Sale of Town Owned Property		
Town Histories	624.00	
Piano	50.00	674.00
Sale of Cemetery Lots	175.00	175.00
Sale of Tax Deeded Property	43,670.01	43,670.01
Interest on Deposits		
NOW Accounts	5,300.48	5,300.48
Rent of Town Property	2,210.00	2,210.00
Forfeits for Failure to Perform	25,000.00	25,000.00
Insurance Dividends	3,173.13	3,173.13
Health Insurance Reimbursements	2,835.04	2,835.04
'89 Old Home Day Committee	84.00	84.00
Yield Tax Security Deposits	1,000.00	1,000.00
Miscellaneous	193.28	193.28
Welfare Liens	771.90	771.90
Transfers from Capital Reserve		
Fire Truck	72,186.78	
Recycling Equipment	17,199.56	89,386.34
Long Term Notes	80,000.00	80,000.00
Tax Anticipation Notes	111,000.00	111,000.00
Transfers from CD's	2,266.18	2,266.18
Reimbursements to Departments		
Executive	1,520.08	
Election & Registration	361.96	
Financial Administration	551.00	
Legal Expenses	1,191.67	

General Government Buildings	1,230.97	
Cemeteries	180.00	
Insurance	545.00	
Police Department	201.25	
Fire Department	4,435.90	
Forest Fire Control	313.00	
Emergency Communications	107.70	
Motor Fuel	630.85	
Highway Department	10,881.49	
Solid Waste	214.48	
Parks & Recreation	1,022.83	
Capital Outlay		
Highland Haven Road Repairs	25,000.00	
Recycling Equipment	2,020.00	
Fire Truck	5,200.00	55,608.18
TOTAL RECEIPTS & BALANCE ON HAND		\$2,475,457.13
TRANSFERS IN:		
Certificates of Deposit	6,088.63	
	2,177.55	8,266.18
TOTAL AVAILABLE		\$2,483,723.31
LESS:		
Selectmen's Orders Paid	2,126,229.20	
Certificates of Deposit	8,266.18	(\$2,134,495.38)
CASH ON HAND DECEMBER 31, 1992		\$ 349,227.93

McGowan Subdivision Account

Balance January 1, 1992		\$ 26,699.00
Interest Earned on Account	\$ 478.55	478.55
Transfers Out:	(27,177.55)	(27,177.55)
BALANCE DECEMBER 31, 1992		0.00

Aubrey//Dwyer Fire Foam System Account

Balance January 1, 1992		\$ 6,025.27
Interest Earned on Account	\$ 63.36	63.36
Transfer to Checking	(5,288.63)	
Transfer to Savings	(800.00)	(6,088.63)
BALANCE DECEMBER 31, 1992		0.00

Foam System Savings Account

Opening Balance		\$ 800.00
Interest Earned	\$ 24.13	24.13
BALANCE DECEMBER 31, 1992		\$ 824.13

REPORT OF THE TRUST FUNDS OF THE CITY OR TOWN OF WASHINGTON, N.H., ON DECEMBER 31, 1992

NAME OF TRUST FUND & DATE OF CREATION	%	Principal		Additions or Withdrawals	Balance End Year	Income During Year	Expended During Year	Balance End Year	Grand Tot. of Principal & Income
		Balance Beginning Year	New Funds Created						
SCHOOL FUNDS									
Common Cert.—5 Funds	7.50	\$ 5,554.70	\$ 0.00	\$ 0.00	\$ 5,554.70	\$ 439.36	\$ 0.00	\$ 3,223.77	\$ 8,778.47
Unexpended Interest	0.00	0.00	0.00	0.00	0.00	128.20	0.00	128.20	595.88
1976—Old School District #5	4.75	6,600.00	0.00	0.00	6,600.00	453.34	453.34	0.00	6,600.00
1979—Donald L. McPhee Award	7.10	807.50	0.00	0.00	807.50	59.99	0.00	216.29	1,023.79
1980—Timothy J. Lawrence Award	4.50	3,283.67	275.32	0.00	3,558.99	360.19	572.88	182.98	3,741.97
TOTAL SCHOOL FUNDS:		\$ 16,245.87	\$ 275.32	\$ 0.00	\$ 16,521.19	\$ 1,441.08	\$ 1,026.22	\$ 4,218.92	\$ 20,740.11
TOWN FUNDS:									
1941—Bailey Road	5.25	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 69.57	\$ 69.57	\$ 0.00	\$ 0.00
1989—Capital Reserve/Fire Truck		71,122.88	0.00	(71,122.88)	0.00	1,063.90	1,063.90	0.00	0.00
1990—Capital Reserve/Recycle		16,946.07	0.00	(16,946.07)	0.00	253.49	253.49	0.00	0.00
TOTAL TOWN FUNDS:		\$ 89,068.95	\$ 0.00	\$ (88,068.95)	\$ 1,000.00	\$ 1,386.96	\$ 1,386.96	\$ 0.00	\$ 1,000.00
LIBRARY FUNDS:									
Common Cert.—8 Funds	6.50	\$ 17,151.45	\$ 0.00	\$ (156.49)	\$ 16,994.96	\$ 1,338.31	\$ 1,338.31	\$ 0.00	\$ 16,994.96
1975—H.M. & F.E. Jones	5.00	3,425.05	0.00	0.00	3,425.05	200.10	200.10	0.00	3,425.05
1983—Rolfé	5.79	15,000.00	0.00	0.00	15,000.00	868.70	868.70	0.00	15,000.00
TOTAL LIBRARY FUNDS:		\$ 35,576.50	\$ 0.00	\$ (156.49)	\$ 35,420.01	\$ 2,407.11	\$ 2,407.11	\$ 0.00	\$ 35,420.01
CEMETERY FUNDS:									
East Washington		\$ 29,275.16	\$ 0.00	\$ 0.00	\$ 29,275.16	\$ 2,646.80	\$ 3,059.52	\$ 12,629.03	\$ 41,904.19
Washington Ctr.		19,621.72	0.00	45.56	19,667.28	1,694.21	2,717.92	1,182.92	20,849.97
TOTAL CEMETERY FUNDS:		\$ 48,896.88	\$ 0.00	\$ 45.56	\$ 48,942.44	\$ 4,341.01	\$ 5,777.44	\$ 13,811.72	\$ 62,754.16
TOTAL ALL FUNDS:		\$ 189,788.20	\$ 275.32	\$ (88,179.88)	\$ 101,883.64	\$ 9,576.16	\$ 10,597.73	\$ 18,030.64	\$ 119,914.28

1992 TRUST FUNDS CHECKING ACCOUNT

Cash Balance 1/1/92:		\$ 5,149.75
Total Deposits During 1992		98,728.84
1991 Void Check		<u>50.00</u>
		\$103,928.59

PAYMENTS:

Shedd Free Library	\$ 2,407.11	
Old School District #5 Scholarships:		
Lori Guay & Delilah Borey	453.34	
Town of Washington: Bailey Road	69.57	
Capital Reserve — Fire Truck	72,186.78	
Recycle Ctr.	17,199.56	
T.J. Lawrence Award—Lori Guay	297.56	
Deposit balance in CD	275.32	
Sugar River Savings—return bank error	45.56	
Washington Cemetery Trustees:		
Replace lost check	50.00	
Washington Ctr. interest:		
1991 perpetual care	1,123.30	
1992 perpetual care	1,594.62	
East Washington interest		
1991 perpetual care	772.16	
1992 perpetual care	1,287.36	
Roby Cutting	<u>1,000.00</u>	
TOTAL EXPENDED:	\$ 98,762.24	\$ 98,762.24
Balance in Checking Account 12/31/92		<u>\$ 5,166.35</u>

TO BALANCE WITH CHECKING ACCOUNT 12/31/92

12/31/92 Checkbook Balance:		\$ 5,166.35
To Deposit in Accounts:		
School Unexpended Interest #106103213	\$ 646.76	
T.J. Lawrence #106109464	57.56	
W. Cem. Unexpended Interest #106103084	286.61	
Dole Interest #100018363	210.85	
E.W. Cem. Unexpended Interest #106103098	638.78	
Roby—Cornerstone Interest #106115901	456.73	
Roby—Sugar River Interest #106115901	1,427.77	
Perpetual Care—New Lots Sold: W. Ctr.	525.00	
E.W.	700.00	
D.L. McPhee Award Interest	<u>216.29</u>	
	\$ 5,166.35	\$ 5,166.35

ELIZABETH A. WOOD
Bookkeeper
Trustees of Trust Funds

1992 GROSS WAGES FOR TOWN EMPLOYEES

Lindsay M. Collins	Selectman	\$ 4,980.00
	Secretary	85.50
	Board of Adjustment Secretary	58.50
Jeremy Langley	Selectman	5,090.00
Ronald E. Roy	Selectman	255.00
Bruce Woodbury	Selectman	3,750.00
	Health Officer	500.00
Vicki Crane	Town Clerk	4,206.26
	Dep. Tax Collector	175.50
Janice Philbrick	Tax Collector	6,486.75
	Dep. Town Clerk	394.00
	Ballot Clerk	101.00
	Office Assistant	46.25
Sharon Dietrich	Treasurer	250.00
Kathleen Iadonisi	Treasurer	1,874.97
	Ballot Clerk	42.50
G. Michael Otterson	Moderator	410.00
Robert Crane II	Moderator	180.00
Elizabeth A. Wood	Trust Fund Bookkeeper	500.00
Linda T. Cook	Assessors	4,721.75
Arline France	Assessor	4,806.75
	Welfare Admin.	229.50
Beth C. Gallagher	Assessor	119.00
	Sup. Checklist	431.00
Kathleen H. Hunt	Assessor	2,231.25
	Welfare Admin.	63.75
Jane Thayer	Assessors Assistant	85.00
Kimberly Grant	Secretary	1,909.92
	BOA Secretary	41.63
	Road Research	1,703.13
	Health Off. Secretary	26.25
Paul V. Rosa	Secretary	415.64
	BOA Secretary	89.69
Lynda B. Roy	Bookkeeper	11,470.50
	Dep. Treasurer	208.33
	Assessors Bookkeeper	110.50
	Welfare Admin.	373.50
Charlene F. Cobb	Office Assistant	67.50
Alan Goodspeed	Sup. Checklist	476.00
Katherine Killam	Sup. Checklist	495.25
Barbara Torrey	Sup. Checklist	10.50
	Ballot Clerk	60.00
Hazel B. Drew	Ballot Clerk	30.00
Marcia Goodspeed	Ballot Clerk	175.00
Jean Carlson	Ballot Clerk	50.00
Ruth Stadig	Ballot Clerk	25.00
Wendy Otterson	Ballot Clerk	90.00
Alice Hannus	Ballot Clerk	197.50
Katherine Carlson	Ballot Clerk	45.00

Hector Levesque	Custodian	4,068.75
Michael Roy	Assistant Custodian	30.00
James X. Dodge	Police Chief	15,755.00
	Animal Control Officer	40.00
Kevin Belanger	Police Officer	4,579.25
	Animal Control Officer	27.00
Carla Greene	Police Officer	2,400.00
Scott Philbrick	Police Officer	172.00
Christopher Rousseau	Police Officer	1,236.00
David Hunt	Road Agent	31,532.49
	Transfer Station Att.	261.00
Kevin Hanscom	Highway	22,146.68
	Transfer Station Att.	74.00
Theodore S. Drew	Highway	2,125.00
	Transfer Station Att.	34.00
Luc R. Mailloux	Highway	22,434.41
	Transfer Station Att.	172.50
Lawrence Gaskell	Highway	3,282.51
	Transfer Station Att.	9,816.58
Edward G. Thayer	Highway	21,979.86
	Transfer Station Att.	234.75
Eric A. Peirce	CM Caretaker	2,500.00
Jeannette Walsh	CM Caretaker Assistant	47.50
Janet P. Peirce	CM Director	2,000.00
Cassie Bouchard	Counselor in Training	50.00
Jody A. Chiampa	Jr. Counselor	100.00
Karine Filion	Counselor	400.00
Carrie Connors	Jr. Counselor	300.00
Matthew D. Boucher	Counselor	550.00
Heather Ann Taylor	Life Guard	850.00
Heather L. Madrak	Counselor	550.00
	Clerk	150.00
Barbara Gaskell	Librarian	5,805.00
Barbara J. Fields	Library Sub.	56.00
GRAND TOTAL		\$215,905.35

**OUTSTANDING PROPERTY TAXES AS OF JANUARY 15th 1993
INCLUDING INTEREST AND PENALTIES**

Amaral S. & M.	\$ 208.02	Dube S.	\$ 148.02
Anderson D.	390.12	Duch M.	597.29
Arcuri C.	528.59	Duchesne R.	26.44
Ash W. & B.	1,514.97	Duchesne R.	143.82
Ashley D. J.	425.51	Dunton J. & R.	620.18
Ashley W.	391.96	Duton R.	546.95
Ashuelot Pond Assc.	426.13	Durgin S.	1,654.33
Aubrey G.	3,941.48	Eastman B. & K.	979.70
Bahal A.	74.04	Farella D. & K.	480.54
Ball M.	6.08	Farella F. & A.	737.04
Barker P. & L.	3,750.65	Fogg W. & M.	1,655.01
Bedard M.	2,133.45	Fortune J. & J.	2,188.28
Belmonte M.	94.28	Fowle S.	837.66
Bennis L.	321.71	Freeport Devel.	1,195.36
Bergeron D. S.	248.88	Freeport Devel.	8,516.01
Bingham E.	2,321.93	Gallagher S. & S.	96.00
Blakney A.	1,472.10	Gargano R.	1,153.69
Bodak L. & G.	178.43	Gathercole K. & C.	501.83
Borey L. J.	2,950.76	Gebo C.	238.71
Borey L. & J.	4,841.78	Gebo C. & M.	2,423.40
Bouchard W. & P.	990.49	Giuliano D. & M.	256.36
Boucher M.	780.48	Goodspeed A. & M.	375.11
Brigham P.	366.30	Goodspeed E.	1,449.93
Brightton N.	2,294.79	Goodspeed E.	18.41
Burkard P. & B.	11.40	Gordon M. & D.	1,856.68
Butler M. & L.	882.55	Graf J.	375.66
Butterfield E.	123.68	Green R. & A.	278.00
Chambers B. & L.	712.71	Greene A.	554.12
Chirco L. & J.	158.81	Griffin T. & B.	892.74
Cimato R.	2,002.27	Grzesik R.	657.08
Claeson K. & C.	553.12	Guay R.	1,465.94
Clough R. & N.	95.30	Guertin G. & R.	83.13
Clough R., Hart R.	72.99	Hagerty J.	637.59
Coburn M.	396.40	Hagopian A.	88.20
Cole R.	60.28	Halverson P. & E.	9.33
Corbett J. & C.	4,569.92	Hanscom K. & D.	1,013.93
Corneliusen P.	7.26	Hargreaves T.	31.29
Corniello J. & J.	4.13	Harvey G. & E.	1,710.30
Costanzo C.	2,286.12	Harwood B.	732.73
Cote T.	1,590.99	Havener C.	523.05
Coute R. & M.	245.58	Highland Haven Inc.	4,095.02
Crafts A.	383.70	Hill R.	86.17
Curtin J.	81.10	Hollenbeck J.	1,500.45
Curtis C. & M.	1,541.15	Holst L. & E.	856.76
Davis J. & M.	598.86	Homebank FSB	744.14
Davis R.	2,755.30	Houghton J. & C.	1,929.17
Demo & Allen	428.89	Hussey F.	1,031.59
Deptula M.	1,932.12	Ineson H. & B.	326.84
Devlin S. trustee	476.30	J & T Realty	385.05
Drop Anchor	15,919.08	J M Builders	386.87

Johns D. & C.	\$ 1,015.01	Quaranta T.	\$ 83.13
Johns M.	500.82	Quintiliano A.	88.22
Johnson S. & M.	1,297.01	Radrock R. & C.	258.86
Jokinen J.	455.11	Remic M.	997.99
Kaplan & Colton	1,386.61	Remillard P.	2,316.37
Kelly R.	49.42	Remillard W. & P.	348.07
Kendrick T. & C.	404.85	Rheaume R. & C.	1,917.93
Kennedy J. Jr.	127.42	Rhinoceros Part.	5,106.12
Knowlton D. & J.	2,889.13	Rhoades W. & A.	471.57
Kowalski L.	2,579.23	Richard A. & D.	250.13
Landry R.	515.82	Richard D.	890.62
Langley J. & N.	1,366.61	Richards W. & J.	652.86
Ledwith T. & E.	93.27	Richardson C. & B.	94.28
Leighton R. & M.	580.77	Robert N.	1,078.94
Leischner K. & F.	812.06	Robinson T. & D.	775.82
Leslie C, T, T. & G	299.71	Rogoz G.	149.03
Lewin Forests Assc.	1,659.34	Rowe M. & A.	6.28
Linnehan E.	296.54	Roy & Chabot	1,289.84
Liotta L.	10.08	Russell J. & E.	1,290.58
Lopes R. & E.	668.38	Russell J. & M.	592.18
Lunderville J. & N.	2,322.09	Sacco M.	2,176.21
MacDonald G. & M.	199.01	Sajacki R.	1,145.23
Madigan R.	1,491.74	Salazar G.	76.04
Mallory L.	746.75	Sarafian E.	565.00
Mason L.	271.75	Sardinskas R. & E.	537.11
Mathiot R. & R.	196.76	Schwartz E.	275.76
Mayo P. & J.	60.83	Shawmut Bank Trust	81.10
Mazzabufi D.	1,149.97	Sheppard P. & P.	1479.89
McGill M.	2,005.70	Sholly A. & J.	626.03
McKay J.	281.00	Shugrue T. & D.	515.56
McLarney M. & R.	314.60	Siemiakoski E. & D.	266.43
McMahon H.	9.01	Singer R.	567.68
McNamara S. & M.	199.27	Spangenberg H. & L.	549.59
McNeill K. & E.	6,748.10	Stevens H. & A.	499.23
Meier A. & S.	934.63	Stockbridge W. Jr.	102.58
Meier A.	6,382.61	Stott D. Jr.	433.91
Mendonsa E.	155.98	Strout D.	606.92
Messina J. & N.	297.90	Sullivan N.	224.04
Miele J. & A.	4,989.41	Tacy R. & T.	498.79
Miller R. Trustee	115.19	Taglieri S. & C.	401.26
Mitchell J. & L.	2,353.78	Thayer P.	387.15
Mondello S.	1,624.54	Thirsk G. & K.	640.09
Monteiro A.	2,831.45	Toczko A.	4,658.46
Morisette R. & S.	87.33	Topham W.	1,126.00
Mozrall & Labonte	433.68	Undella M.	199.27
N H Elec. Coop.	723.35	Vaillancourt B. & P.	2,543.41
Niven R. & C.	1,538.39	Veilleux J. & P.	95.30
Niven R.	539.69	Velie W. & R.	993.07
Ohlson C/O Borey	1,449.98	Vengrow J.	428.60
Ostheimer A. & G.	202.76	Verrill C.	18.66
Pelosi A. Jr.	215.90	Vibber Est.	155.45
Perfetto P. & D.	620.95	Weintaub L. & M.	3.03
Piatt R. & C.	592.06	West K.	303.06
Plumridge F. & J.	397.41	Wheeler C.	1,008.90
Plumridge J. & M.	82.12	Whipple & Cabot	1,094.22
Poole D.	468.19	White A. & J.	394.38
Porcheddu T. & N.	192.78	Young M. & P.	295.48
Porter G, W, & R.	2,327.91	Youngman D. & L.	606.97
Prentiss A. & J.	2,147.46	Youngman & Verochi	522.84
Purdy F.	215.31	Zielinski R. & A.	523.36

PROPERTY VALUATION SUMMARY

Land	Count	Taxable	Exempt	Total Value	Acres
Current Use	356	913,963	7,989	921,952	18,365.72
Commercial	14	110,490	149,890	260,380	30.28
Residential	1816	38,247,719	1,596,510	39,844,229	4,798.67
Public Utility	2	758,455		758,455	
Total	2188	40,030,627	1,754,389	41,785,016	23,194.67

Buildings	Count	Taxable	Exempt	Total Value
Commercial	10	204,150	565,500	769,650
Residential	933	41,420,385	380,250	41,800,635
Utility	628	4,837,684	685,010	5,522,694
Manufactured				
Housing	7	117,180		117,180
Public Utility	1	57,790		57,790
Total	1579	46,637,189	1,630,760	48,267,949

TOTAL VALUATION	86,667,816	3,385,149	90,052,965	23,194.67
-----------------	------------	-----------	------------	-----------

VALUE EXEMPTIONS

Blind	2	30,000			
Elderly	20	260,000			
Total	22	290,000			
TOTAL VALUATION		86,667,816	3,385,149	90,052,965	23,194.67

CURRENT USE REPORT

	Applicants Granted in Prior Years	New Applicants Granted for Current Year	Total
Farm Land	427.04	(6.86)	420.18
Forest Land	17,109.55	120.67	17,230.22
Unproductive Land	62.30	(53.30)	9.00
Wet Land	664.23	42.09	706.32
Number of Acres Exempted Under Current Use			18,365.72
Number of Acres Taken Out of Current Use During Year			3.08
Number of Acres Receiving the 20% Recreational Adjustment			7,729.00

ELDERLY EXEMPTION COUNT

Number of Individuals Applying for an Elderly Exemption for Current Year	Number of Individuals Granted an Elderly Exemption for Current Year	Total
11 at 10,000	11 at 10,000	\$ 110,000
6 at 15,000	6 at 15,000	90,000
3 at 20,000	3 at 20,000	60,000
TOTAL		\$ 260,000

1992 TAX RATE COMPUTATION

TOWN PORTION

			Tax Rates
Appropriation	\$ 1,030,193		
Less: Revenues	(331,785)		
Add: Overlay	36,347		
War Service Credits	9,850		
Sub Total	\$ 744,605		
Less: Shared Revenue Returned to Town	(4,164)		
Approved Town Tax Effort		\$ 740,441	
Municipal Tax Rate			\$ 8.58

SCHOOL PORTION

Due to Local School District	528,068		
Less: Shared Revenue Returned to Town	0		
Approved School Tax Effort		524,608	
School Tax Rate			6.07

COUNTY PORTION

Due to County	238,958		
Less: Shared Revenue Returned to Town	(1,069)		
Approved County Tax Effort		237,889	
County Tax Rate			2.75
Combined Tax Rate			\$ 17.40

COMMITMENT ANALYSIS

Total Property Taxes Assessed	\$ 1,502,938
Less: War Service Credits	(9,850)
Total Property Tax Commitment	1,493,088

PROOF OF TAX RATE

Net Assessed Valuation	Tax Rate	Assessment
86,375,716	17.40	1,502,938

TAX RATE BREAKDOWN TAX RATES

	1990 Tax Rate per \$1000	1991 Tax Rate per \$1000	1992 Tax Rate per \$1000
Town	\$ 6.22	\$ 8.02	\$ 8.58
School	5.46	5.42	6.07
County	2.47	2.86	2.75
Total Tax Rate	14.15	16.30	17.40

TAX CREDITS

	Limit	Number	Estimated Credits
Disabled Veterans	\$ 1,400	1	\$ 1,400
War Service Credits	100	85	8,450
Total		86	9,850

TAX RATE COMMITMENT

1992 Tax Rate	\$ 17.40
1992 Amount of Tax to be Committed to Collector	1,493,088

TAX RATE VALUATION

Local Assessed Valuation on which the tax rate(s) for our governmental units will be computed:	\$ 86,375,716
---	---------------

ARCHIVES COMMITTEE

This year two members of this committee have finally begun working on the last few "treasure boxes" of miscellaneous papers. There are many dated from 1780 to 1860 such as tax bills before 1800, invoices, warrants etc. Each needed careful unfolding, identification, replacement according to subject and date, and finally returned to acid free buffered boxes. The protective white cotton gloves became our second layer of skin during work hours. There will be a listing of the contents available for researchers so that these old papers will not be handled by amateurs. Another shelf list will also be available for the contents of the metal cabinet. This process has taken several years to complete along with the listings of all births, marriages and deaths in Washington from 1790 to 1992 which have been copied by a member of the Washington Historical Society, Jane MacPhee, so that unnecessary handling of the record books will be avoided.

VICKI CRANE
GRACE JAGER
SALLY KRONE

BOARD OF ASSESSORS

During the early winter months of 1992, our work consisted mainly of processing and answering abatement requests. Inventory forms were mailed in February and, as returned, processed and recorded. Prior to April 15th, current use and exemption applications were received and later reviewed for acceptance.

Field and office checks on 245 properties were done during the spring/summer "pick-up" period to assess new and unfinished structures and answer questions on particular properties.

The decision for twice a year billing was made by the Selectmen based on the Auditor's recommendation. Therefore, on May 30, 1992 the warrant and the first half tax bills were prepared, printed and given to the Tax Collector for mailing. These were actually a prepayment on one half of 1991's tax rate times the assessed value. On June 19, 1991 the Betterment Tax warrant and bills for Valley Rd. were calculated, printed, and given to the Tax Collector for collection.

Due to several changes this year in the current use categories by the Department of Revenue Administration - Current Use Board, many hours were spent in July and August contacting current use landowners and making necessary changes to affected categories. Following, all current use was recalculated using new assessment ranges and rates.

In the fall, the tax rate was received from the State Department of Revenue Administration. All updated information for the 2nd half bills was entered and calculated; and, the warrant and bills were printed and presented to the Tax Collector for collection on October 19, 1992. Although this twice a year billing process means twice the work for warrants and billing preparation it has worked out to the town's benefit according to the bookkeeper's records.

As an ongoing process throughout the year, monthly transfers of property were recorded. Eighteen "Intent to Cut" applications were received and processed. Yield taxes were figured and billed. Close to 1,106,033 MBF of timber, 235 cords of wood and 5,134 tons of chips were reported as being severed by loggers. Exemption applications were received for 1993, questions from taxpayers and miscellaneous correspondence were answered, and property cards were maintained.

The Board of Assessors hours are Thursday 9:00 to 2:00 PM. Please feel free to contact us with any questions, 495 - 3074.

Respectfully submitted,

KATHLEEN H. HUNT
LINDA T. COOK
ARLINE R. FRANCE

BOARD OF ADJUSTMENT

Every member of the Board of Adjustment began serving in August, and alternates later. Before these dates we had no experience with the Board's duties, but our newness and ignorance did not halt the flow of cases requiring our action. If we committed errors as a result, we apologize.

Our case load has included one request for a business permit (granted), one request for clarification of a 13-year-old ruling (provided), one request for an interpretation of the LUO (pending at the time of writing, January), one request for a rehearing (denied), one appeal against a decision of the Board of Selectmen (denied) and several requests for building permits. The latter were all denied, even though a majority of the Board sympathized with the appellants in at least two cases. The reasons were strictly legal, and prompt us to comment on how better to react to one of the laws of the State of New Hampshire, RSA 674:41.

This states that one may not build on a Class VI highway — unless three conditions are demonstrated to the Selectmen: The Selectmen and the Planning Board must agree to authorize construction on the Class VI highway; the Town must assume no responsibility for maintenance nor any liability; and the applicant must have recorded that fact in the registry of deeds. The Selectmen have apparently not considered applying these conditions, and have instead referred such cases to the BOA. Since in general we see no reason for preventing building on a Class VI highway (of course with some restrictions) we encourage the Selectmen, if they agree with this thinking, to offer those conditions to appellants, before referring such cases to us. Doing the latter will result almost invariably in our rejecting the application for another legal reason: The Superior Court has decreed that, in order for a variance to be granted, unnecessary hardship must be demonstrated.

Another type of request that the Selectmen refer to us will also almost invariably be denied, for another legal reason related to the above one. To precis the LUO, the Town wants housing lots to be at least two acres in size, but accepts the grandfathering of houses built before 1974 on smaller lots — a very high percentage of all houses in Washington. These non-conforming houses may be expanded up to 25' of a sideline — but only if other requirements of the LUO are met, such as the 50' set-backs from a lake or a road. But very few of those grandfathered houses meet those requirements. We therefore cannot grant the required building permit. Is that what the Town wants?

We could of course grant a variance from the conditions of the LUO — but here again the Law says that hardship must be demonstrated, as in the case of the lot on a Class VI road. The difficulty is that the law defines hardship, and does it so rigidly that hardship is almost impossible to demonstrate.

One possible way out of this — that is, if the Town wants a way out of it — would be to change the LUO slightly. E.g., it could permit expansion to 25' from the side-line (as at present) provided that other set-backs are no less than those of the existing house. Another possible way out of the difficulty is the way used by the previous

BOA, who apparently discounted the state regulation pertaining to hardship. But we are all new at this job, and at this early stage in our public service we are loath to take this action.

We are continuing to study these questions, but meanwhile would welcome any opinions.

RUFF HARRISON
Chairman
BOB HAMILL
Vice Chairman
KEN BRIGHTON
DICK CILLEY
RON MAX
JIM GASKELL
Alternate
MIKE ANDREWS
Alternate
BRUCE WOODBURY
Alternate

REPORT OF CEMETERY TRUSTEES

One member of the committee has been inactive all year leaving only two members.

We have done some work on updating maps.

Some stone repair and lawn work was done in the SDA cemetery, I personally cut a lot of the brush. While there one day, I met the minister who commented on how well the cemetery looked.

Some stone repair was done in the new Washington Center Cemetery also, Barbara and Larry Gaskell opened the Dole Mausoleum and it was cleaned by Perry Brothers. There is still a little stone repair left to be done.

Louis Iadonisi made and set another gate at the old Washington Center Cemetery, This leaves one more to be made and some work will have to be done on the wall before this one is set. Some stone repairs and some fill work was done in this cemetery but there is still a tremendous amount of work that needs to be done here. There is very little money in these three cemeteries for work to be done so some of the appropriation will have to be used for this. It is our hopes to use \$1000-\$1500 each year for this purpose until we finally have the cemeteries in good condition.

Some stone repairs were also made in the East Washington cemetery. There are two or three minor repairs to be done now plus one major repair which occurred this summer. This looks like the work of vandals which would be hard to prove. It was reported to the police. There is also some more tree work to be done in all of the cemeteries.

We feel that we have done quite a lot of work this year and recognize that financially, we cannot do everything at once. We hope you will support our request for an \$8000 appropriation so that we can do some more work in addition to routine mowing.

ETHEL CRANE
Secretary, Cemetery Trustees

COMMUNICATIONS OFFICER

The Communications Officer is responsible for the operation and maintenance of equipment used for radio communications and emergency paging for the Police, Fire, Rescue, and Highway departments. Many resources are shared by all departments.

Improvements were made to the performance and reliability of the primary base station during 1992. These included changing the frequency of the system which links the base with Central Dispatch and Central Fire to eliminate an interference problem, and replacement of the antenna and feed line to correct an intermittent weather related problem. The Town of Hillsboro made a major upgrade during 1992 to Central Dispatch which services Washington providing more reliable, prompt, and accurate communications.

Periodic maintenance and equipment replacement programs have again resulted in a reduction of maintenance costs. The proposed 1993 budget includes purchase of a couple pieces of equipment to continue this program. As always, equipment which is upgraded will be utilized in other services.

ENHANCED 911 COMMITTEE

In 1992 the State Legislature passed a bill to coordinate an "Enhanced 911" emergency telephone communication service, state-wide in New Hampshire.

In order to meet the requirements of this future communication system, the Selectmen appointed a committee comprised of individuals currently involved with the safety services of Washington. Police Chief Jim Dodge, Fire Lieutenant Ed Thayer, Highway Superintendent David Hunt, Rescue Captain Kathy Hunt, and Selectman Jeremy Langley, serve on this volunteer committee.

With the first meeting in October of 1992, basic goals were set in order to accomplish the many tasks necessary for E-911 in Washington. In order to organize and coordinate these efforts, structure was given to the committee by voting in Ed Thayer as Chair-person and Jim Dodge as Clerk.

During the later months of the year, information was gathered in order to find the most efficient and cost effective way to accomplish E-911 street naming and property numbering by the 1995 deadline. Bordering towns have been poled as to their numbering status and the methods they used to fulfill these tasks.

1993-94 will see this information compiled, meetings to increase public awareness of the E-911 service scheduled and many hours of office and field work completed. We would like to stress to all citizens of Washington that this emergency telephone service will establish an effective, fast dispatching system for emergency calls by trained personnel. The numbering of properties will create an efficient method for accurate response by emergency services to individuals in need.

We appreciate your efforts.

WASHINGTON FIRE DEPARTMENT

Once again the Washington Fire Department has placed a great deal of emphasis on training our personnel and the community. We sponsored several CPR and first aid classes for our own members and anyone from the community who was interested. We had 6 of our own members complete the state certification course (Fire Fighter 1). This course is over 100 hours and requires the passing of a written and practical test. To date, over half of our 41 members have completed this course. If the total number of hours each member spent on training were added up, it would come to around 4000.

This includes courses in hazardous materials, incident command (both mandated by state and federal laws) pump operation, rescue skills and many other fire related subjects.

In addition to your own training, we have conducted fire drills and discussed fire safety at both the Washington Center School, and at the pre-school/kindergarten at Camp Morgan. We have also continued our program of providing 5 and 10 pound dry chemical fire extinguishers to the public at just over our cost. There is a fire safety video available through the Washington Center Store entitled "PLAN TO GET OUT ALIVE". This is a department video FREE to anyone who would like to borrow it. Everyone, especially those with children, should view this video and formulate an escape plan for your home. It could save your life or that of a loved one.

Lt. Edward Thayer and myself visited the Central States Fire truck plant in May to view our new truck. We were very pleased with the construction and discussed some minor changes to be completed before the truck was shipped to us. The one major problem we encountered was that through a drafting error, the truck had been built 4 inches too tall. The truck company agreed to raise our station door 12 inches and install an automatic door opener rather than reworking the truck. As the only reason we had specified the original height was the size of our door we had no problem with them making that change. The recommended size for fire station doors is much larger than those on our station.

The new truck arrived in July and within three weeks was placed into service. The old Mack was put out for bid and sold in September for \$2,100.00, ending over 43 years with the fire service.

Ralph Otterson was recognized for his long time service to the dept. this past year. He has been a member for 35 years. Service awards ranging from 10 to 34 years were also presented to many of our members.

Fire responses this year include: 5 motor vehicle incidents, 4 brush fires, 4 structure fires, 3 each chimney and mutual aid and 13 miscellaneous incidents. Many of the miscellaneous incidents could have escalated into full structure fires if they had not been suppressed early. Smoke detectors were instrumental in several incidents this year in keeping the loss of life and property to a minimum. If you don't have smoke detectors in your home please get them. If you do, please check them regularly and change the batteries at least once a year.

We are constantly working to upgrade the department with new and innovated skills, procedures, tactics and equipment. Our members, who give up so much of their time to participate in the many functions of the department are to be commended for their dedication.

ROBERT J. WRIGHT
Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1992 was below average for wildfires reported in our State. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes were fires kindled without a permit, unknown, causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done." Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit before kindling an open fire.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

Forest Fire Statistics 1992 Town of Washington

	State	District
Number of fires	289	59
Acres burned	136	29

BRYAN C. NOWELL
Forest Ranger

ROBERT WRIGHT
Forest Fire Warden

HEALTH OFFICERS REPORT

In light of increased public awareness regarding person health and environmental concerns this has been a busy year. While most of my time has been spent focused environmental concerns related to septic systems and water quality monitoring, the budget has also been used to vaccinate rescue squad members, police officers and myself against hepatitis B, And animal control officers for Rabies. In addition much information has been sent by the state about H.I.V., Lead poisoning, TB, Rabies and Measles. And I cannot stress enough the importance of awareness through education and where applicable vaccination for you and your children. While there is a large unexpended balance in this years budget, this does not warrant reducing the budget in subsequent years since we can no longer count on living in a rural community to isolate us from these health threats.

If you would like information or have question regarding any health issues call the New Hampshire Department of Health and Human Services information line, anonymously if you prefer at 271-4462.

Sincerely yours,

BRUCE F. WOODBURY
Health Officer

LAKE SUNAPEE REGION VISITING NURSE ASSOCIATION

Lake Sunapee Region Visiting Nurse Association and its affiliates, Lake Sunapee Home Care and Hospice and Lake Sunapee Community Health Services, provide health care services for people in Washington, regardless of their ability to pay within the fiscal constraints of the agency. These services include the following: pediatric and adult home care by nurses, physical, occupational, and speech therapists, medical social workers, aides, homemakers, and respite workers; hospice services, including volunteers to assist people in their homes, bereavement support to families of patients who died, and volunteer training programs; well-child clinics for children from birth to six years of age; a parent-child program; nursing consultation and assistance to area day care centers and schools; and blood pressure and influenza clinics.

1992 REPORT OF SERVICES PROVIDED IN WASHINGTON

Home Care Visits

Skilled Nursing	182
Physical Therapy	78
Occupational Therapy.....	64
Medical Social Work	24
Home Care Aide	717
Homemaker/Companion.....	3

Hospice Visits

Hospice Volunteer	2
Chaplain.....	3

Well Child Clinic

Physical Exams	7
Immunizations	5
TB Screening.....	2
Anemia Screening	2
Lead Screening.....	2
Dental Education.....	3
Developmental Test	4
Safety.....	4

Adult Clinics

Flu Shot	35
----------------	----

MEETING HOUSE COMMITTEE

1991 was the year of the Painters in the tower hallway and on the second floor. 1992 became the year of the Sander. All the flooring from inside the tower door, up the stairs, into all the galleries and on to the main floor were given a sanding and a polyurethane finish. A last minute change of plans, and with money to spare, the committee voted to refinish the stage floor also.

In December, during the Craft Fair, we posted a sign welcoming everyone to a viewing of the two year project. Those that were curious were greeted with the additional surprise of seeing the 100 year old stage curtain out of hiding and adding the final touch to our efforts. To the person who thought it had been cleaned and was delighted with the colors....we thank her for the compliment. It helped us to recognize the value of having the curtain rolled up when not needed because 13 large windows can hasten the fading and thus the deterioration process.

An absolutely necessary addition was the replacement of the second floor escape door on the north side of the building, with a fire door and a panic bar. Easier to open, less dangerous also.

The outside tower door will soon be hinged, the same as the two front doors are now, as a way of keeping this aging entry way for a few more years.

We have also developed some guide lines for the use of the second floor by the School and various groups. We are working on others not yet ready to present to the selectmen and the public.

The committee welcomes your suggestions. This genuine historic building, truly "A Sacred Deposit," belongs to all of us and your concern will be appreciated.

RICHARD CILLEY
PHIL BARKER
SALLY JENKINS
SALLY KRONE
Chairperson

OLD HOME DAY COMMITTEE REPORT

Gwendolyn Gaskell, Chairman; Natalie Jurson, Vice-chairman; Ethel Crane, Secretary; Charles Dalphond, Treasure; Sally Krone, Archives; Barbara Gaskell and Manning Harvey, Publicity; and Kathy Hunt, Liaison.

Again this year, five member of the committee got together and made candy and sold it at the Christmas fair. This year we raised \$ 84.00.

We want the people to know that the deficit on "A Sacred Deposit" has been cleared and this is the second year the money will be applied towards the principle.

Copies of "A Sacred Deposit" are still available at the Library or the Historical Society building.

ETHEL CRANE
Secretary

PARKS AND RECREATION COMMISSION

The Washington Parks and Recreation Commission had a very active and productive year as we tackled many projects, both large and small. Our many responsibilities include overseeing the care of all town lawns, the Camp Morgan Lodge and property, running the town's Summer Program for children and planning interesting recreational events for the town's people. We work cooperatively with many groups in town and our hope is that we can reach everyone in town with something they will enjoy.

Early in 1992 work was completed on the structural repairs to the Camp Morgan Lodge and we refinished the floor of the hall. We added hardpack in the driveway and we plan to add more on the lower parking area this coming year. The lodge kitchen got a coat of paint leaving only the floor to be recovered this year. The lodge had a great deal of use this year with weddings, parties, meetings, dinners and reunions taking place there.

The Camp Morgan Summer Program had it's most successful year ever. Jan and Eric Peirce returned as the Camp Director and Caretaker for their 9th summer. Jan and a terrific staff of counselors worked hard and gave 151 children from town an exciting morning of camp activities and afternoon swimming lessons. We hope all town children take advantage of this high quality, 6 week summer program.

The Camp Morgan grounds were kept looking and running great by our caretaker. We created a permanent volley ball court near the beach which saw almost constant use. This year we hope to build an open picnic pavilion near the beach area, as a cooperative project with the WYA, to provide a needed sun and rain shelter and give the summer program a place to do arts and crafts projects.

P & R offered many different types of recreational events during the year. We sponsored two excellent plays presented by the Surry Players; Nonsense and Plaza Suite, a spring performance by Mr. Bear, a summer sing along by the campfire and we are planning something special for families right before Town Meeting. We plan to have more events this year, so let us know what you might enjoy.

TISH BOUCHARD
LYNN COOK
KATHY HUNT
HECTOR LEVESQUE
NAN SCHWARTZ

PLANNING BOARD

The Planning Board was concerned, in 1992, with four major issues: the Master Plan, annexations, the Land Use Ordinance and two major subdivisions.

The Master Plan, in revision for two years, was accepted by the Board in October 1992 and is available at the Town Office.

Several annexations were approved, combining several small non-conforming lots, resulting in lot improvements. Many of these annexations involved small parcels sold by the Town as tax sales.

The Planning Board presented amendments to the Land Use Ordinance at a public hearing for comment. The amendments, prepared by a sub-committee appointed by the Selectmen, are included on the referendum ballot for Town meeting. The Planning Board strongly supports these changes to the Ordinance.

Only one major subdivision was approved in 1992, dividing the Farella land on Dole Road into three lots. A subdivision of 10 lots on Woodpecker Road was approved contingent upon the establishment of an escrow account for road improvements. To date, the escrow has not been established and further action on the subdivision is on hold.

The Board is pleased to note that improvements to roads at Highland Haven, as required by a subdivision approval several years ago, have been completed by the Selectmen following the Planning Board's acquisition of the surety monies from the subdivider.

The Board sees as a major project in 1993 the review and probable revision of the Washington Subdivision Regulations, reflecting changes in town ordinances and state statutes.

JULIA DUNTON, Chairperson
WILLIAM CROWLEY
CHARLES FIELDS
THOMAS TALPEY
JEREMY LANGLEY (Ex officio)
MARVIN JAGER, Alternate
MICHAEL OTTERSON, Alternate

WASHINGTON POLICE DEPARTMENT YEARLY REPORT FOR 1992

The year 1992 turned out to be very busy for us at the Police Department, we did a total of 1269 calls, which is more than double the 597 calls handled in 1991.

During the year we have added 3 more part time officers to the staff giving us a total of 5 part time officers. This addition has allowed us to insure that we always have a Washington Officer available anytime someone calls. All of our Officers are certified and are also receiving various in service training as we feel is necessary.

During the year we have logged about 28,000 miles patrolling the town roads. I hope that many of you have noticed that the cruiser is now regularly patrolling the back and side roads in an effort to curb crime and keep our town safe. To this I contribute the decrease in burglaries from 21 in 1991 to 11 in 1992. On the down side we have spent a lot of money keeping our cruiser in operating condition to do this. We have therefore decided to ask the town to consider purchasing a new cruiser this year instead of putting a lot of money into fixing the old one.

This past year we also received a grant from the highway safety fund for \$500.00 which allowed us to run D.W.I. Patrols during the busy holiday seasons with the grant paying for the officer's time. We have applied for, and hope to receive an additional grant for enforcement patrols in July and August of this coming year.

I have also spent time this past year talking with the children at the Washington Center School and the Washington Co-operative Kindergarten. We have had fun talking and fingerprinting the children and will continue to establish a good relationship with the youth in our community.

One other proposal before the voters this year is to make the Chief position a Full Time position. I feel that this would greatly benefit the town, as it allows us to have a well trained person lead our department and commit themselves to our town, in addition this person would be on a salary and would handle most of the calls and on call time with a reduction in the need for additional part time staff. I will be discussing this proposal in detail at town meeting, and would be happy to discuss this with townspeople before own meeting so that they have time to consider this proposal.

During the year 1993 we are hoping to continue the service we now provide our citizens. We encourage you to call us when you will be away and we will be happy to check your property while you are gone. I would like to thank my staff, Sgt. Kevin Belanger, Officer Chris Rousseau, Officer Scott Philbrick and Officer Carla Greene, for the fine job they have done for me this year, and for the additional time put in above the normal assigned patrol to help keep our town a safe place for all.

I also wish to thank the Board of Selectmen for their support and guidance throughout the year.

I also wish to thank the Washington Fire Department and Rescue Squad for their help throughout the year, the employee's of the Town office and Hillsborough Dispatch who do an excellent job of handling our calls, and the staff and students at the School and Kindergarten, who always make time for my visits. But most of all I want to thank all of you, our townspeople, for the support and help that you have given us this year. Together with your help we will continue to keep Washington a safe community. We look forward to your support in the year 1993.

Respectfully Submitted,
JAMES X. DODGE SR.
Chief of Police

WASHINGTON RECYCLE CENTER

I would first like to thank Mr. Larry Gaskell for a job well done at the transfer station. This past year our program of purchasing equipment and hauling refuse ourselves, services we formerly leased, got started much sooner than we had planned. This was a significant savings to us all. The equipment is working fine, the transfer station area is looking good and the 1993 budget is very close to estimated. The next step is to continue on the final Land Fill closure plans which will take time. I would like to thank the voters of Washington for supporting the Transfer Station Program.

DAVID HUNT
Road Agent

WASHINGTON HIGHWAY DEPARTMENT

I would like to thank all the residents of Washington for your support during the year of 1992. I feel we had a very productive year. I feel we have a good upgrading program for our asphalt roads, which I would like to wrap up in three years. After the third year I would like to start asphaltting Old Stoddard and Valley road. This would be done in three phases over three years. I am holding our 1993 budget to the same as 1992. Our equipment is holding up good except for the 1972 Ford sand truck which is starting to feel its age. Our biggest headache is our motor grader. It is failing too fast, repairs will be expensive, and I will have a proposal for a new grader which I would like you to consider.

Thanks Again,
DAVID HUNT
Road Agent

WASHINGTON RESCUE SQUAD

The Washington Rescue Squad responded to just under 70 calls during 1992. Interesting statistics show that the busiest months for the Service were November and December, each registering 8 calls.

This also marked a year for major decisions by Service members. David Hunt, a seven year member, and Jeremy Langley, a two year member, retired from the Squad to dedicate themselves to other facets of their lives. Although David will remain as one of our dedicated drivers, the amount of time required will be much less. We appreciate these individuals contributions to our Service through the years.

A major decision made after long deliberation by the entire Squad, was to dedicate all funds received from September 1992 to May 1993, towards a new ambulance. As mention in our mailing to all property owners in September, our eleven year old ambulance which we purchased used in 1988, has seen better days. Several breakdowns during and after emergency calls have left us uneasy with the dependability of this vehicle. Although it has served us very well, it is time to retire this unit for a more reliable vehicle.

We are looking at vehicle types much like that of the current ambulance but with the updating of Federal specifications. A new unit will have standard features to make our work more efficient and effective.

The price range of these vehicles is between 60 and 85 thousand dollars. We are specifying that the ambulance be of high quality because of the length of time we foresee owning and running the vehicle and the hard miles that will be required, but modest with respect to options, with only those necessary for the best patient care.

The 1993 Town Meeting will bring a first for the Washington Rescue Squad. It will stand as the only year that the Service has requested funding by the Town. Since its inception in 1981, this Service has existed entirely on the generous donations from residents and non-residents alike. The large donations from the Town in the last few years have made the purchase of expensive emergency medical equipment possible.

In 1993 we ask that you look toward the future and realize that with the 15% increase in call volume over one years time, a new ambulance is a must for our community. Our nine volunteer members dedicate long hours of training, emergency call time and meeting hours, as well as fund raising hours, to this Service because they care about the well being of this community. Please assist us in our efforts!

If you have any questions concerning our future purchase our members would be more than happy to discuss them with you.

KATHY HUNT, Capt.
 ANDY WRIGHT, Lt.
 VIVIAN CLARK, Sec.
 VICKI CRANE, Treas.
 BOB WRIGHT, Training Off.
 SHAWN ATKINS
 DON DORVAL
 ALAN TOCZKO
 JOELLEN WRIGHT

We would also like to thank our dedicated drivers for their help in 1992!

BOB CRANE II	MIKE OTTERSON
DAVID HUNT	LARRY GASKELL

**TOWN OF WASHINGTON
BOARD OF SELECTMEN
ANNUAL REPORT
1992**

Reflection upon Town of Washington affairs and our performance during 1992 reveals mixed results. The Town made additional strides this year in managing and controlling its financial affairs; substantial improvements were made in some Town assets; while the Selectmen became embroiled in Land Use Ordinance interpretations that consumed other Town Boards, and in the conduct of its members.

Our financial success stems from significant interest expense savings through implementation of semiannual tax billing, and an awareness of the timing of expenditures versus availability of tax revenues. All departments played a role and contributed to the success; from the Board of Assessors and Tax Collectors roles in issuing the additional Tax Warrant and bills, and the collection and prompt posting and deposits of receipts; to the Highway and Fire Departments who expenses were timed to coincide with tax collection receipts and the Bookkeeper and Treasurer who monitored the cash flow.

The most obvious improvements to Town facilities, the new school building notwithstanding, are those to Town roads, the Town Hall second floor, and the Camp Morgan Lodge. Thanks go to the Road Agent and Highway Department, the Meeting House Committee, and the Parks and Recreation Commission respectively. Perhaps less obvious is the Recycle Center, where ownership of the equipment, and management and operation of the facility is now completely within the control of the Town through the Highway Department; and improvements made to the highway equipment used to maintain our roads and Recycle Center.

A list of Town officials who contributed to our successes this year would read like the Town Officials Directory in this report; they are to all be commended.

The Land Use Ordinance became a topic of discussion, debate, and argument again this year. This document has served us reasonably well since 1974 helping to guide our development and secure our safety. It is largely unchanged from the original document as a major revision proposed in 1987 was rejected without due consideration, and it still contains sections that are ambiguous. It was one of these sections that led to a disagreement between the majority of the Board of Selectmen and the Board of Adjustment, and the Board of Adjustments mass resignation, not one of our finer hours. However, we have managed to recover nicely. A new and enthusiast Board of Adjustment is in place, thanks to the Planning Board referendum items are on the Ballot to clean up the language in a couple of sections of the ordinance, and discussions are ongoing among the Selectmen and Planning Board regarding additional improvements. As much trouble as this Ordinance has caused us, it is the best that we have and is a significant contribution to the general welfare of the Town giving us the guidance and authority to guide our development and maintain our safety. The Board of Selectmen urge you to approve the amendments proposed on the Ballot, and to support efforts for further improvements.

As always, the job is never done. We continue to work on improving our fiscal responsibility, to provide those services the citizens of Washington ask of us at a reasonable and controlled cost. We need to work on our professionalism that took a step backwards this year, and on how our municipal government and officials are perceived

by the citizens. Some of our Highway and Safety equipment and vehicles are reaching the end of their useful life. We continue to work on all aspects of municipal government that effect the general health and welfare of the community and its citizens; from directing development, to highway maintenance, to safety of life and property. We do appreciate your support and confidence, and recognize that these have to be earned continually.

LIBRARIAN'S REPORT for the year ended 1992

Once again the Library's namesake has become famous. The Library was contacted by Old Sturbridge Village in Massachusetts and asked if we would lend them our portrait of Sarah Shedd. The portrait was to be included in an exhibit entitled "Meet Your Neighbors: New England Portraits, Painters & Society, 1790 - 1850."

Our portrait had come to the attention of The Village through the Town's history book and, portraits of known mill girls being rare, The Village wished to include it in their exhibit. So, in March, Sarah moved to Sturbridge for the better part of the year.

The questionnaires about the library that were done at Town Meeting last year were very supportive. Of the 99 questionnaires handed out, 50 were returned. Out of those 50 respondents only seven had no library card, did not use the library and had no intention of using the library. A majority of the respondents have a library card and some had more than one. Generally people seemed happy with the library and some of the suggestions that were offered have been implemented.

Mr. Leone, our roof man, was back in Washington this summer to work on the cupola. The finial and stained glass windows were removed, cleaned, repaired, painted and replaced. Slates were replaced and the copper flashing replaced. On sunny days the roof line dazzles the eyes now. Hopefully, with the Town's funding, Mr. Leone can return and work on the long neglected front gable before it begins to cause damage to the building.

There have been other changes around the building as well. The fence was painted, repaired and reinforced. The new basement windows were installed, and the new lamp post was placed on the front lawn near the walk eliminating the danger of negotiating the walk at night. The septic tank, after a frustrating search by Yeaton and Maine, was found and pumped and the faulty toilet tank was replaced.

The Summer Reading Program, while not wildly successful, was fun for the participants. This year's theme was Reading Brothers, Baker and Taylor Circus. The children read books and put acts into the three ring circus. They also created a circus train out of boxes. The closing party offered them traditional circus refreshments of peanuts, popcorn and lemonade and free tickets to play games at the flea market on the Common.

Happily, the Friends of the Shedd Free Library, have had a rebirth this year. Martha Hamill, after finishing her term as trustee, took on the Friends Group and has revitalized it. This has led to regular meetings, the first Wednesday of the month at 10 am, and art exhibits in the Library. This year's exhibitors were Edith Bingham with paper cuts and Jim Curran with taxidermy. Both exhibits were beautiful and we look forward to more.

With the help of The Friends, the Library participated in the Historical Society's Christmas Stroll. This was a great success and I got a lot of nice comments on how beautiful the Library is. Many local people had never been in the library. I'm glad everyone enjoyed themselves, now if they would just keep coming back!

Due to a generous gift of over 50 video tapes, the video circulation is growing rapidly. The Library now offers comedy, classics, drama, horror, action-adventure, children's and travel video tapes. Also due to a generous offering, the Library's large

print book collection is growing. Popular best sellers are now appearing on a regular basis in easy to read print. By using the computer I now have access to the collections of nearly every library in the state. If the book you are looking for isn't here, please ask me about Inter-Library Loan. It doesn't cost you a cent.

LIBRARY STATISTICS for the year ended 1992

Books added	199
Books discarded	70
Books on hand	6,303
Total audio recordings	110
Total video recordings	104
Total periodicals	35
Number of cardholders	452
Total circulation	5,405

SULLIVAN COUNTY HOSPICE

Sullivan County Hospice, Inc., is a non-profit agency that has established a program to educate and coordinate volunteers who offer support services to the terminally ill and their families, at no charge. Including our Board of Directors we have 38 active volunteers. These volunteers represent Sullivan County as follows: Claremont 21, Charlestown 4, Cornish 6, Plainfield 1, Goshen 2, and Newport 4. Our services include companionship, helping with homemaking chores, respite care and emotional support. Our services are available to the patient who is dying at home or in a more acute care setting such as a hospital or nursing home. Sullivan County Hospice continues to follow and support family members as they move through the grief process by providing one on one contact as well as a monthly support group for the grieving. A cancer support group is also offered on a monthly basis for cancer patients and their families. Sullivan County Hospice has offered special supportive and educational programs to the public and functions as a community resource for information and referral.

**Schedule of Town Property
As of December 31, 1992**

DESCRIPTION	ASSESSED VALUE (Lands & Buildings)
Camp Morgan and Mill Pond Rec Areas & Buildings	\$ 837,460.00
Central School Building	120,300.00
Cemeteries	56,250.00
Common Lands & Buildings	74,490.00
Fire Department Lands & Buildings	145,300.00
Equipment	370,000.00
Highway Department Lands & Buildings	43,520.00
Equipment	271,000.00
Materials & Supplies	10,500.00
Recycle Center Equipment	88,897.00
Libraries, Lands & Buildings	112,820.00
Furniture & Equipment	83,000.00
Police Department Equipment	31,200.00
Town Hall, Lands & Buildings	245,000.00
Furniture & Equipment	38,000.00
New School Building (not assessed)	
Subtotal	\$ 2,527,737.00

Lands & Buildings acquired through

Tax Collector's Deeds

TM 02.003	E.W.	Back Mtn Rd	65.0 ac	\$ 1,544.00
TM 07.011		New Rd	100.0 ac	2,376.00
TM 08.036	ML	Martin Rd	10.0 ac	19,090.00
TM 10.005	AP	Old Marlow Rd	146.0 ac	137,970.00
TM 10.008	LAE	L-103 Old Marlow	1.35 ac	7,050.00
TM 10.009	LAE	L-102 Old Marlow	1.75 ac	6,930.00
TM 10.010	LAE	L-101 Old Marlow	1.79 ac	7,070.00
TM 10.042	LAE	U-19 Taylor Circ	1.33 ac	8,400.00
TM 10.056	LAE	U-6 Old Marlow	1.65 ac	6,380.00
TM 12.194	RT31S	off Highland Lk	15.0 ac	14,180.00
TM 13.002	EW	E. Washington Rd	74.5 ac	110,770.00
TM 13.024	EW	E. Washington Rd	1.0 ac	67,800.00
TM 13.035	EW	E. Washington Rd	5.5 ac	18,600.00
TM 14.054	LAE	U-20 Taylor Circ	1.6 ac	8,920.00
TM 14.070	LAE	Q-12 Grant Rd	1.1 ac	9,280.00
TM 14.072	LAE	Q-14 Grant Rd	1.4 ac	10,810.00
TM 14.087	LAE	Q-7A off Jefferson	0.76 ac	1,440.00
TM 14.099	LAE	K-20 Jefferson Dr	0.75 ac	8,160.00
TM 14.123	LAE	J-16 Madison Dr	0.72 ac	6,930.00
TM 14.132	LAE	J-2 Presidential	0.8 ac	8,350.00
TM 14.282	LAE	E-36 Lincoln Dr	0.85 ac	8,570.00
TM 14.289	LAE	D-8 Lincoln Dr	0.75 ac	8,200.00
TM 14.308	LAE	D-1 Presidential	0.72 ac	8,700.00
TM 14.400	AP	Huntley Mtn Rd	106.0 ac	42,930.00
TM 16.030	HH	Highland Haven Rd		8,950.00
TM 16.036	HH	Highland Haven Rd	2.0 ac	12,660.00

TM 16.037	HH	Highland Haven Rd	2.0 ac	11,880.00
TM 16.125	RT31S	Route 31	6.5 ac	16,760.00
TM 18.006		off Russell Mill Pond	56.0 ac	52,920.00
TM 18.007		off Russell Mill Pond	55.0 ac	51,970.00
TM 18.034		off Russell Mill Pond	80.0 ac	75,600.00
TM 20.006	BR	off Sweeney Rd	0.9 ac	17,920.00
TM 22.032	RT31S	Route 31	1.0 ac	70,440.00
TM 25.100		off Valley Rd		7,600.00
	Subtotal			\$ 857,150.00
All Other Property & Equipment				\$ 36,830.00
TOTAL				\$ 3,421,717.00

VITAL STATISTICS 1992

BIRTHS

March 5, 1992	ZACHERY PAUL GOODLIFF to John E. Goodliff and Valerie A. Stone in Concord, N.H.
March 13, 1992	ERIN MARIE THAYER to Edward G. Thayer and Jane F. Houghton in Concord, N.H.
March 14, 1992	KRISTEN ANNA HUCKINS to Robert R. Huckins and Darcy L. Smith in Keene, N.H.
May 28, 1992	STEPHANIE JEANETTE TREADWELL to Allan E. Treadwell and Lori E. Shafer in Concord, N.H.
April 23, 1992	MATHEW WILLIAM BUTLER to Maurice A. Butler and Lori A. St.Lawerence in Concord, N.H.
June 24, 1992	BRADLEY HARRISON CRANE to David R. Crane and Jill Carmichael in Concord, N.H.
July 29, 1992	MEGAN MARGUERITE ECCARD to John R. Eccard and Tammy L. Digweed in Peterboro, N.H.
August 25, 1992	SARA MARIE FARELLA to Darren A. Farella and Kelly A. Taper in Concord, N.H.
August 27, 1992	CAITLIN RENEE BOREY to Louis J. Borey III and Deborah A. Whitney in Concord, N.H.
November 11, 1992	BETHANY ANN PRICE to Virgle L. Price and Tonya M. Bond in Concord, N.H.

DEATHS

March 2, 1992	TERRENCE P. CAIN in East Washington, NH buried in Concord, N.H.
May 21, 1992	ELIZABETH A. CUMMINGS in New London, N.H., buried in East Washington, N.H.
June 22, 1992	GENEVIEVE F. MONROE in Franklin, N.H., buried in East Washington, N.H.
August 25, 1992	LEWIS P. ALBRO in Concord, N.H.
December 21, 1992	LOFGREN, ALPHILD C.N. in New London, N.H., buried in Quincy, Ma.
December 24, 1992	STANLEY MONROE in Deering, N.H., to be buried in East Washington, N.H.

MARRIAGES

April 18, 1992	BRIAN P. MOSTER and DALE ANN STETSON in Antrim, N.H.
June 14, 1992	MICHAEL D. HANDY and SUSAN L. MCGILL in Washington, N.H.
August 15, 1992	STEPHEN R. GALLAGHER and TRACIE L. WARD in East Washington, N.H.
August 20, 1992	JEROME D. KLOHS and MARJORIE L. BENJAMIN in Freedom, N.H.
September 19, 1992	JOHN F. PASIEKA and NORA L. GREEN in Washington, N.H.
October 18, 1992	LOUIS A. ALVES JR. and MELLANDY M. JOHNSTON in Marlow, N.H.

WASHINGTON TOWN MEETING - MARCH 10, 1992

The meeting was opened at 9:00 a.m. by Moderator G. Michael Otterson. The polls were open from 10:00 a.m. to 7:00 p.m. Robert Crane, II, assistant Moderator; Janice Philbrick, assistant clerk; Marcia Goodspeed, Alice Hannus, and Barbara Torrey as ballot clerks. The voting took place at Camp Morgan Lodge in Washington, N. H. with 269 votes cast.

The Moderator stated he would only except speaking through the Moderator; one speaker at a time; and would not entertain the reconsideration of an article past.

The Moderator than thanked Hector Levesque and the Board of Selectmen for the sound system, and asked that speaker please use the available microphones so all could hear.

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

MODERATOR, for two years:	G. Michael Otterson.....254 votes.
SELECTMAN, for 3 years:	Adrien Perry.....4 votes
	Robert Spitz.....11 votes
	Richard Gallagher.....16 votes
	Donald Dorval.....32 votes
	Louis Borey.....39 votes
	Christopher Schenk.....58 votes
	Bruce Woodbury.....97 votes
	and was declared elected.
TOWN CLERK, for one year:	Vicki Crane.....261 votes
TREASURER, for one year:	Cathy Iadonisi.....251 votes
FIRE CHIEF, for one year:	David Hunt.....5 votes
	Robert Crane,II.....37 votes
	Robert Wright.....193 votes
	and declared elected.
ROAD AGENT, for one year:	Kenneth Fletcher.....73 votes
	David Hunt.....190 votes
	and declared elected.
ASSESSOR, for 3 years:	Sharon Oliveira.....36 votes
	Ronald Max.....38 votes
	Arline France.....180 votes
	and declared elected.
PARKS & RECREATION	
COMMISSION, for 3 years:	
Two positions.	Jeremy Langley.....39 votes
	Patricia Bouchard.....186 votes
	declared elected,
	Linda Cook.....189 votes
	and declared elected.
PLANNING BOARD,	
for 3 years: Two positions.	Charles Fields.....43 votes
	declared elected.
	William Crowley.....218 votes
	and declared elected.
CEMETERY TRUSTEE, for 3 years:	Barbara Gaskell.....247 votes
LIBRARY TRUSTEE, for 3 years:	Elizabeth Talpey.....242 votes

SUPERINTENDENT OF THE
CHECK LIST, for 6 years:
TRUSTEE OF THE
TRUST FUNDS:

Beth Gallagher193 votes
Elizabeth Wood.....9 votes
(Mrs. Wood was already a trustee.)
Lynda Roy.....4 votes
and declared elected.

There were numerous write-in votes, those receiving less than 3 votes are not printed.

ARTICLE 2: Lindsay Collins moved, "to hear reports of any and all officers, committees, and agents of the Town, with the following corrections:

Page 26, the date should read December 31, 1991.

Page 41, under Shedd Free Library Publication, delete the number \$594.84.

Page 45, under Payments, Workman's compensation, should read \$710.00."

Ronald Roy seconded the motion.

Bill Crowley asked why on page 5 executives equaled \$46,148.00 and on page 12 is equals \$45,678.00, and was answered that patriotic purposes is not included on page 5.

The following other corrections were noted:

Article 6, the second thousand should be omitted.

Vital Statistic, Fraser's birth should be 1991.

Page 55, Grade 12, Christopher should read Kristopher.

Article 6, Central East Washington fire stations should read Center and East Washington fire stations.

Ron Jager questioned democratic being capitalized on page 101.

Bill Rhoades moved to amend the motion to change, "hear any" to "accept any".

Robert Wright seconded the motion.

VOICE VOTE, on Mr. Rhoades's amendment CARRIED.

VOICE VOTE, on the original motion as amended, CARRIED.

ARTICLE 3: Lindsay Collins moved, "that the Town vote to raise and appropriate the sum of \$186,306.00 to defray the costs of General Government for the ensuing year." Ronald Roy seconded the motion.

Selectman Collins explained that the budget was arranged differently this year due to a new chart of accounts mandated by the Department of Revenue. The new chart of accounts was arranged to show a more accurate accounting of expenditures within each department.

Selectman Collins also explained that the 1991 figures were restated to show a comparison between this year's budget and last, yet the detailed statement of payments was not restated.

Selectman Collins also commented that if there were to be any amending of budget amounts that they be directed at specific items.

Selectman Collins went on to explain the increases in the following items: Advertising, due to the upcoming Town owned property sale; Contingency, figured at 1% of their budget; Postage and Tax Collector's salary, due to twice a year tax billing; Printing of Town report, due to inflated printing costs; Elections, due to an election year; Auditing fee, due to a new treasurer, the books must be audited before the treasurer can take over.

Mr. Harrison complained about the difficulty in comparing last year to this year, and Mr. Collins referred to the new chart of accounts, and stated that next year would be easier.

Don Gaskell commented on generally accepted accounting principals, and that the past three years should have been restated.

Sally Krone asked what Preservation was, and was answered, a budget item for preserving the Town Hall separate from the Preservation and Restoration committee and Meeting House committee.

Donald Damm asked that Mr. Collins go over each category within the budget. Mr. Collins then went through each line item, as printed on page 15 of the Town Report, and gave explanations.

Richard Gallagher asked how much we would be saving by twice a year tax bill, and was answered approximately three thousand to seven thousand dollars.

Rick Niven pointed out that there was approximately twenty thousand dollars within other articles which use to be in this budget but moved due to the new chart of accounts.

Charles Hammond moved, "to amend the amount to be raised and appropriated to \$166,500.00." Charles Fields seconded the motion.

(The time now was 10:00 a.m. and the Moderator announced the opening of the polls for election of officers.)

Beth Gallagher pointed out that the twice a year tax billing had RSA's in which the Town had to follow.

Mr. Collins stated that if the amendment passed, then they would cut the line items by the percentage of the total reduction.

Mr. Fields stated that the Selectmen were certainly qualified to cut the items as they saw fit.

Bruce Woodbury replied that the people should give the Selectmen the direction as to where to cut their budget.

Bob Hamill asked, if the reassessment was complete, then why did the assessing budget show no decrease. Kathy Hunt, assessor, explained that this year a new assessor would be joining the board, and that assessor would need training.

Bob Spitz asked how often did the tax maps have to be updated, and was answered annually.

Jim Gaskell urged the Selectmen to confer with Alan Treadwell when purchasing an IBM or compatible computer, for Mr. Treadwell was very knowledgeable with the computers.

Natalie Jurson referred to the Auditor's comments on the Selectmen's conservatism, and urged its continuance.

VOICE VOTE, on Mr. Hammond's motion, CARRIED.

VOICE VOTE, on the original motion as amended, CARRIED.

(Total to be raised and appropriated: \$166,500.00)

ARTICLE 4: Selectman Langley moved, "the Town vote to raise and appropriate the sum of \$30,180.00 for the operation of the Police Department for the ensuing year." Mr. Collins seconded the motion.

Mr. Langley asked Police chief, Jim Dodge to speak further on the motion.

Moderator Otterson noted that Mr. Dodge was not a Town resident, yet would allow him and all non-residents to speak.

Chief Dodge thanked the Town for the warm welcome he has received since becoming the chief seven months ago, he then explained that his primary goal was to have an officer available to respond at all times.

Mr. Dodge explained his budget as follows: There were three officers which needed continued training and certification; from January 1, 1992 they already had 139 calls; that up until January 1992 the court paid witness fees, but now the Town would have to cover them until reimbursements were filed.

Mr. Fields asked when the cruiser would need replacing, and Mr. Dodge replied that body work and a paint job were recently completed to allow the present cruiser to continue to service the Town for at least two more years.

Mr. Fields asked what the procedures were involving animal control, and Mr. Dodge explained that at the present time owners were first contacted, and if necessary the animal was brought to Spring Meadow Farm at the owner's expense. Mr. Dodge also explained that fees collected associated with dogs were turned over to the State because we followed the State ordinance, if the Town does adopt it's own ordinance then the Town would receive the fees.

Mr. Dodge stated that he would be going to the school next week for a lecture and to finger print the children for identification purposes. He stressed his feeling of wanting to be a friendly part of the community, and asked all not to hesitate to call him.

It was asked who the other officer's were, and Mr. Dodge replied, Kevin Belanger and Carla Greene.

VOICE VOTE, original motion CARRIED.

ARTICLE 5: Fire Chief, Robert Wright moved, "the Town vote to raise and appropriate the sum of \$27,789.00 for the operation of the Fire Department for the ensuing year." Charles Field seconded the motion.

Mr. Wright went through the individual items as listed on page 6 of the Town report.

Ralph Otterson asked what amount for dues were paid to South Western Mutual Aid, and was answered, \$200.00. Mr. Wright also explained the advantages of belonging to South Western Mutual Aid, which included training programs, reduced cost to radio maintenance, and its video library.

Jim Gaskell asked how citizen could get their fire extinguishers refilled, and was answered, the fire department would do it at cost.

Bill Rhoades moved, "to amend the amount to be raised and appropriated to \$31,290.00, an increase of \$3,501." Bruce Woodbury seconded the motion.

Mr. Rhoades explained that article 6 asked for this \$3,501.00 for heating and electricity and would like to see it raised and appropriated under their operating budget, and be able to dismiss the next article.

Mr. Wright encouraged the failure of the amendment, for if heat and electricity were over expended it would cut into the operating budget.

Natalie Jurson asked if the foam system would contaminate the ground water, and Mr. Wright replied, no it was a safe, biodegradable product.

Jim Gaskell asked what the insurance in article 3 covered, and was answered police and highway department.

Bill Crowley asked if the fire department could coordinate with the police and highway to get a better rate on its insurance.

Mr. Collins and Mr. Wright answered that the fire departments coverage was different than the others and required a different type of policy, yet all departments worked with the same insurance agent, and the best deals possible were obtained.

VOICE VOTE, on Mr. Rhoades's amendment FAILED.

VOICE VOTE, on the original motion CARRIED.

ARTICLE 6: Fire Chief Wright moved, "the Town vote to raise and appropriate the sum of \$3,501 to defray the costs of Electricity and Heating Fuel for the Center and East Washington Fire Stations for the ensuing year." Donald Gaskell seconded the motion.

VOICE VOTE, motion CARRIED.

ARTICLE 7: Fire Chief Wright moved, "that the Town vote to raise and appropriate the sum of \$150,000.00 for the purchase of a Fire Truck to be funded as follows: to utilize \$30,000.00 raised and appropriated in 1991; to authorize the withdrawal of \$71,000.00 plus accrued interest to date of withdrawal from the Fire Truck Capital Reserve Fund created for this purpose; to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (RSA Chapter 33) of not more than \$25,000.00 and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; the balance of the \$24,000.00 to be raised by general taxation." Charles Fields seconded the motion.

Mr. Wright explained that last year we raised \$30,000.00 to lease/purchase a fire truck, and that a contract had been signed for a fire truck, in October 1991 the Department of Revenue would not allow the expenditure of the \$30,000.00 due to an error in the wording of last year's new fire truck article.

Mr. Wright then gave the following comparison of articles 7, 8, and 9:

Article 7, we would use the \$30,000 raised last year, plus the \$71,000.00 in capital reserve, along with raising by taxation \$25,000.00 this year, and borrowing \$24,000.00 to be paid back next year.

Article 8, is the same as article 7 but instead of raising \$25,000.00 by taxation this year and borrowing \$24,000.00 to pay back next year, we would raise \$49,000.00 by taxation this year.

Article 9, would agree to enter into a lease/purchase agreement through 1994.

Mike Anderson asked if home owner's insurance rate would be lowered by having a new fire truck, and Mr. Wright stated no, that there were further ISO rating to comply with in order for Washington to qualify for reduced insurance rates.

Mr. Anderson asked if the new truck could draft direct water, and was answered yes, plus addition suction could be attached.

Jim Houghton asked why the truck was to have five inch hose when surrounding towns had four inch, and was not five inch hose and adapters more expensive. Mr. Wright answered that five inch hose reduced friction loss and was only a dollar more per foot; that there were adapters ordered to connect four inch to five inch hoses in with the purchase price of the truck; and that some area towns did have five inch hose capability.

Charlie Fields urged the Town to pass article 7, as it was the easiest on the taxpayer's wallets.

Jim Houghton wondered if this new truck would be responding to Keene regularly, due to the Town joining the South Western Mutual Aid, and David Hunt, assistant fire chief, answered, no.

PAPER BALLOT VOTE, Total votes cast: 130, 2/3rds vote required. Needed to pass: 87. Spoiled: 1, No: 19, Yes: 110, Motion CARRIED.

ARTICLE 8: Dismissed.

ARTICLE 9: Dismissed.

ARTICLE 10: Fire Chief Wright moved, "that the Town vote to sell the old Mack Fire Truck and other equipment and to use the monies to purchase Fire Department equipment." Philip Barker seconded the motion.

Richard Gallagher felt the old Mack was a show piece, and did we really want to sell it?

Mr. Wright stated that the old Mack needed a new transmission, that there were problems within the engine, and that gas was leaking into the oil, and to have the truck properly restored would cost more money then he would recommend.

Mr. Wright also stated that Concord was interested in buying the truck for restoration purposes.

VOICE VOTE, original motion CARRIED.

(11:45 a.m., Moderator Otterson stated that the Library Trustee's had a questionnaire on the table near the door, and asked if everyone would please take the time and fill one out.)

ARTICLE 11: Robert Crane, II moved, "that the Town raise and appropriate the sum of \$1,100.00 for Emergency Management." Jim Houghton seconded the motion.

Mr. Crane explained that \$100.00 was for clerical and course related fees, \$500.00 was for training and smoke investigation, and the remaining \$500.00 was for equipment.

VOICE VOTE, original motion CARRIED.

ARTICLE 12: Lindsay Collins moved, "that the Town vote to raise and appropriate the sum of \$13,293.00 for Emergency Communications." Robert Wright seconded the motion.

Mr. Collins explained the breakdown of costs listed on page 7 of the Town report. Mr. Collins also stated that the amount could be amended to \$12,993.00, being \$300.00 less, due to knowing the exact amount needed for dispatch.

Mariam O'Keefe moved, "to amend the amount to \$12,993.00." Jim Garvin seconded the motion.

Julia Dunton questioned why, with the new chart of accounts, were these items not within the Highway and Fire Departments' budgets. Mr. Collins answered that it was not that easily broken down, for fire, police, highway, and rescue all used dispatch and the Faxon Hill antenna facility, and that the radios were used for more than one department.

Richard Gallagher asked why eight channel portable radios were being purchased, and was answered that these were the more standard radios produced today and the price difference was slight.

VOICE VOTE, on Mrs. O'Keefe's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

(Total raised and appropriated: \$12,993.00)

Joe Fournier moved, "to break for lunch for one hour." Charles Hammond seconded the motion.

VOICE VOTE, motion carried. (Time: 12:00 noon)

At 1:00 p.m. Moderator Otterson called the meeting back to order.

ARTICLE 13: David Hunt moved, "that the Town raise and appropriate the sum of \$15,000.00 for motor fuel to service the Fire, Highway, Police, Rescue, and Sanitation departments for the ensuing year." Robert Wright seconded the motion.

Charles Field asked for a breakdown in how much each department used. Mr. Hunt stated that information was not available.

John Pasioka asked what was the Sanitation department, and Mr. Hunt stated that we did not have one yet, but that an upcoming article would produce one.

Robert Crane asked what happened to the old fuel pump that would have allowed for tracking of departmental usage. Mr. Hunt stated that he did not know for it was not there when he became Road Agent.

VOICE VOTE, on the original motion CARRIED.

(Time: 1:08 p.m., Moderator Otterson announced for the Planning Board that there were draft copies of the Master Plan available for review, and that the Planning Board would be holding a hearing in May, and asked for the Town's response.)

ARTICLE 14: David Hunt, Road Agent, moved, "that the Town vote to raise and appropriate the sum of \$236,606.00 for the operation of the Highway Department for the ensuing year." Philip Barker seconded the motion.

Mr. Hunt explained that FICA, street lighting, electricity, and heating fuel were new to this budget due to the new chart of accounts, and that without these items, his budget was \$9,356 less than last year.

Jim Garvin asked if the salaries included the recycling center's attendant, and Mr. Hunt answered that approximately \$1,500.00 was allocated for that position.

Mr. Garvin stated that salaries was increased by \$10,000.00 over last year and asked if it was due to raises. Mr. Hunt answered the increase was due to an adjustment in pay standards.

Mr. Spitz asked why Mr. Hunt was able to budget less than last year, and Mr. Hunt answered because they were able to get a lot of work accomplished last year.

Jim Hofford asked what the plans were for Millen Pond Road in the near future, and Mr. Hunt replied that he planned some upgrading and maintenance, but that paving was not in his plans at this time.

Ron Jager stated that article 22 asked for \$40,000.00 for special road projects and article 27 asked for block grant money.

There was much discussion as to the intent of Block Grant monies and the Selectmen's intent for articles 22 and 27.

Mr. Langley stated that article 22, a special road projects article, was placed there because the Selectmen felt they should offer to the Town a chance to improve their roads, seeing many were in much need of repair. And that the Block Grant money was intended to be used above the \$40,000.00 asked for in article 22. Mr. Langley also stated that Block Grant was not guaranteed.

Ron Jager stated he believed highway Block Grant was guaranteed by the N. H. Constitution.

Charlie Fields stated that he felt the block grant money should be represented to the Town as revenue to offset taxes.

John Eccard asked, under Road Maintenance Material, how much was materials and how much was maintenance, Mr. Hunt gave Mr. Eccard a breakdown.

Bill Rhoades asked Mr. Hunt to further explain the raises under his salary category. Mr. Hunt stated that it involved approximately \$2,800.00 per employee for the year, and that he did not consider it a raise but an adjustment to get their salaries up to pay standards.

Mrs. Langlias stated that with both salary and benefits were not the highway department employees getting good compensation, and Mr. Hunt replied that it was competitive.

Mr. Hunt then stated that the road crew did more than just "roads", that they maintain the fire trucks, work with Parks and Recreation, and that the crew was very versatile with skills which are used throughout the Town. He went on to state that they were a good "team" that worked well together and that he personally would like to thank them all for the good job that they have done.

At this time the Town gave a round of applause.

VOICE VOTE, original motion CARRIED.

Bruce Woodbury moved, "to take up article 22 next." Charlie Fields seconded the motion.

VOICE VOTE, motion CARRIED.

ARTICLE 22: Selectman Langley moved, "that the Town vote to raise and appropriate the sum of \$40,000.00 for the purpose of improvements to the following Town Roads: East Washington Road, Washington Drive, Faxon Hill Road, Lempster Mountain Road." Lindsay Collins seconded the motion.

Bruce Woodbury moved, "to amend the article to \$8,497.93, which added to Block Grant would equal \$40,000.00 for road improvements." Robert Crane seconded the motion.

Mr. Woodbury explained that the intent of his motion was to take \$8,497.93 out of pocket plus Block Grant to equal \$40,000.00

Bob Spitz moved to dismiss the article. No second.

Julia Dunton asked why improve Millen Pond Road if the construction of the new school would not be complete until December 1992. Mr. Collins stated that with the traffic the construction would produce, that the road would need some upgrading beforehand.

Ralph Otterson questioned our securing Block Grant before we even voted on it.

VOICE VOTE, on Mr. Woodbury's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

Bruce Woodbury moved, "to take up article 27 next." Charlie Fields seconded the motion.

VOICE VOTE, motion CARRIED.

ARTICLE 27: Bruce Woodbury moved, "that the Town vote to appropriate the Block Grand Highway Funds estimated to be \$31,502.07 anticipated during 1992 for use of the Highway Department for construction or reconstruction projects in addition to the regular maintenance budget." Robert Wright seconded the motion.

VOICE VOTE, original motion CARRIED.

(Time 2:20 p.m. At this time Moderator Otterson recognized Chris Schenk.)

Mr. Schenk first pointed out on page 86 that Blue Bay should be Blue Bag. Mr. Schenk then thanked everyone for participating in recycling. He stated that we were recycling 20 percent of our waste, which was 5 percent above average. He also pointed out the cost involved with recycling and reminded everyone to be careful to put only the proper items in the recycling bags, for we have to pay for residue, for items not recyclable.

Larry Gaskell also pointed out that number 1 and 2 plastic containers which contained hazardous products such as motor oil were not allowed in the recycling bags.

ARTICLE 15: Selectman Collins moved, "that the Town vote to change the name of the 1990 Recycle Center Matching Fund Capital Reserve to the Recycle Center Capital Reserve Fund." Philip Barker seconded the motion.

Mr. Collins explained that in 1990 we set up a Capital Reserve Fund for a baler which the Town has decided not to purchase, and in order to use the money we must change the name.

PAPER BALLOT VOTE, 2/3rds required. Total Cast: 104, needed to pass: 70. Yes: 93, No: 11. Motion CARRIED.

ARTICLE 16: David Hunt moved, "that the Town vote to raise and appropriate the sum of \$97,676.00 for the purchase of Recycling and Transfer equipment for the Wash-

ington Recycle Center to be funded as follows: to withdraw from the Recycle Center Capital Reserve Fund \$16,946.07 plus accrued interest to the date of withdrawal; to authorize the issuance of bonds or notes under the provisions of the Municipal Finance Act (RSA 33) in the amount of not more than \$66,866.00 and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; the balance of \$13,864.00 to be raised by general taxation." Philip Barker seconded the motion.

Mr. Hunt explained that on January 1, 1992, the highway department took over the management of the Transfer/Recycling Center. Upon investigation Mr. Hunt found that the Town had signed a five year contract with its present waste removal service, and that the contract expired this September. Mr. Hunt further investigated the costs charged to the Town for the services it received and compared them to the costs of purchasing our own equipment and running the station ourselves. He found a significant amount of savings if the Town owned its own equipment and hauled the waste to the incinerators itself.

Mr. Collins further explained that they were asking the Town to purchase the equipment for three years, and that for the next three years the savings would not be as significant as they would be once the bond or note was paid off, but at that time the savings could be expected to be over \$30,000.

Mr. Hunt explained that the equipment to be purchased included: 3 - 40 yard container, a compactor, 2 open topped containers, a specially designed container for the Marlow side residents, a one ton pickup, and large truck and roll-off hoist.

Robert Crane stated that he thought that we voted not to send our waste to the Claremont/Winsor Incinerator, and was answered that the Town pays Gobin to haul our waste, and we do not have control in where they send it.

Jim Hofford spoke in support of the article and commended Mr. Hunt on his abilities to find these saving. The Town then gave Mr. Hunt a round of applause.

Bill Crowley asked what the life expectancy was for the equipment, and Mr. Hunt answered, the containers were indefinitely, the large truck approximately 7 to 10 years, and the ton pickup approximately 5 to 7 years.

Bob Spitz asked if we could not purchase used containers, and Mr. Hunt replied that they were hard to find.

Ron Jager asked what the Town's limits were in bonding, and was answered 1.75 percent of its Town assessed value, or approximately \$1,500,000.00 and that the School District was separate from the Town and that its bond limit was 7 percent of the Town's assessed value or approximately \$6,000,000.00.

Hans Eccard commented on the assessed value compared to its selling value.

PAPER BALLOT VOTE, 2/3rds vote required. Total votes cast:127 needed to pass: 85. Yes: 115, No: 12 Motion CARRIED.

ARTICLE 17: David Hunt moved, "that the Town vote to raise and appropriate the sum of \$54,408.00 for the operation of the Solid Waste Recycling Center for the ensuing year." Lindsay Collins seconded the motion.

VOICE VOTE, on the original motion, CARRIED.

ARTICLE 18: Selectman Langley moved, "that the Town vote to raise and appropriate the sum of \$19,770.00 for Health and Welfare for the ensuing year." Lindsay Collins seconded the motion.

Mr. Langley then referred to a breakdown like that printed on page 8 of the 1991 Town report.

Rick Niven asked for a more detailed account for Administration.

Mr. Collins explained that it covered the Welfare administrators and the Health Officer, and that he did not have a breakdown from previous years because the cost was absorbed in other departments.

Jim Houghton asked what was the Youth Advocate, and Jim Garvin replied it was court intervention.

Mr. Garvin moved, "to amend the amount by reducing it \$2,500.00 by striking Community Youth Advocate." Bob Hamill seconded the motion.

Rufford Harrison asked where the administration costs were taken from last year, and Mr. Collins stated they were taken from bookkeeping, assessing, and Selectmen's secretary's salary. And that the increase was because the Health officer was not paid last year.

Bruce Woodbury stated that he was the Health officer and put together an administration amount of \$5,000.00, of which some was allocated for FICA and removed, of the remaining, he felt it was a fair number to help in health improvements and endorsements.

Julia Dunton spoke against the amendment and could not believe the Town would spend hundreds of thousands of dollars, yet could not put up \$2,500.00 for the care of youths who may need help.

It was stated that last year one youth used the Youth Advocate's services for 9 visits.

Donald Damm moved, "to amend the Administration amount to \$2,650.00." Charlie Fields seconded the motion.

Moderator Otterson stated that if we passed both Mr. Garvin's and Mr. Damm's amendments we would be reducing the total amount by \$4,500.00.

Audrey Rhoades spoke against the amendments feeling as Mrs. Dunton did, that \$4,500.00 was not a lot of money when it came to a person or communities health and welfare.

VOICE VOTE, on Mr. Damm's amendment FAILED.

VOICE VOTE, on Mr. Garvin's amendment FAILED.

VOICE VOTE, on the original motion CARRIED.

ARTICLE 19: Kathy Hunt moved, "that the Town vote to raise and appropriate the sum of \$39,323.75 for the Parks and Recreation Commission for the ensuing year." Lynn Cook seconded the motion.

Mrs. Hunt referring to the breakdown like on page 8 of the 1991 Town report, and gave an account of how the money was to be spent. It included: repairs to the bandstand, utilities, Summer Camp program, lawn care, cottage repairs, a pavilion, a deck on Camp Morgan Lodge, sanding and refinishing the Lodge's floor, new tables for the Lodge and a chair carrier, alarm maintenance, tearing up one of the tennis courts and replacing it with a volley ball court, and hardpack for the Lodge parking lot.

Mrs. Hunt stated that for 1992 the Town had already received \$1,200.00 for rental of the Lodge, and it was the Parks and Receptions intent to further improve the Lodge to make it more appealing for public and private functions.

Charlie Fields asked how much was budgeted for revenue offset.

Mrs. Hunt stated that because of gross budgeting they do not included it in their budget, but in 1992, part of renting the Lodge included utility offsets.

Bill Crowley asked what additional liability was needed to rent out the building, and Mr. Langley stated that the current policy covered liability.

John Pasioka stated that the crushed stone should be held off until after the new school was built, and Mrs. Hunt stated that unless needed sooner that was their intent.

Natalie Jurson asked if the Bandstand was part of the Historical District, and if so was it eligible for grants.

Sally Krone stated yes it was part of the Historical District, but did not know if it was eligible for grants.

Mrs. Jurson also asked if the Lodge floor had ever been sanded before, and was answered once that anyone knew of.

Mrs. Jurson then asked if the highway department was going to do the lawn care, and Mrs. Hunt stated that was an upcoming article and if it passed, there was \$7,000.00 in this budget to go toward lawn care.

Jim Gaskell asked why the Town could not take half the tables and chairs from the Town Hall and bring them over to the Lodge.

Rick Niven agreed with Mr. Gaskell.

Bob Spitz asked what the fees for renting the Lodge were and was answered:

\$100.00 security deposit.

100.00 residents

200.00 non-residents

50.00 for the use of the kitchen.

Mr. Spitz also asked what the fee was for the children to participate in the summer camp, and was answered that they were charged nothing.

Jim Hofford asked how many children participated last year, and was answered 111, but that not every child participated every day.

Gwen Gaskell asked if the parents of the children were ever approached to put on a bake sale or something to help defray the charges involved in the camp program, and was answered no.

Bob Spitz moved, "to amend the amount by reducing it \$8,500.00 to eliminate the pavilion and deck on the Lodge." Rufford Harrison seconded the motion.

VOICE VOTE, on Mr. Spitz amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 20: Barbara Gaskell moved, "that the Town vote to raise and appropriate the sum of \$13,000.00 for the operation of the Shedd Free Library for the ensuing year." Robert Wright seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 21: Philip Barker moved, "that the Town vote to raise and appropriate the sum of \$117,250.00 for Debt Service." Robert Crane seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 23: Selectman Langley moved, "that the Town vote to raise and appropriate the sum of \$15,000.00 for the Town's share of the reconstruction of Valley Road in accordance with Court Order dated January 4, 1989 signed by Charles Contas, Justice, Cheshire County Superior Court in the matter of Anatolij Ursini v. Town of Washington and Stoddard." Lindsay Collins seconded the motion.

Robert Crane moved, "to amend the amount to be raised and appropriated to \$10,000.00." Robert Wright seconded the motion.

VOICE VOTE, on Mr. Crane's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 24: Robert Cilley moved, "that the Town vote to raise and appropriate the sum of \$2,645.00 for the purpose of making the following repairs/improvements to the Town Hall: Complete the second floor renovation, replace the second floor fire escape door, and reinstall the support post in the Town offices." Philip Barker seconded the motion.

Selectman Collins explained that this motion is \$1,245.00 more than printed in the warrant because last year this amount was left over and should have been encumbered, but due to lack of communication with the auditors it was not.

Bob Spritz asked for a breakdown, and Mr. Cilley stated the following: Second floor renovations included sanding and refinishing the upstairs floor, galley, and stairs for approximately \$1551.25; Fire escape door, \$247.10; and the remaining for the post in the Town office.

Mrs. Harrison spoke of her disappointment in the Town not willing to volunteer to work together and do these projects together.

Jim Houghton stated that volunteering does not get the job done.

Jim Gaskell stated that the Town's people do a lot of volunteering but because we love the Town Hall we would rather pay to have it done right.

VOICE VOTE, original motion CARRIED.

ARTICLE 25: Selectman Langley moved, "the Town vote to raise and appropriate the sum of \$8,945.00 for the purpose of reprinting the book "History of Washington, New Hampshire, 1768- 1886." Ronald Roy seconded the motion.

It was stated that there was less than a case of these books left, and that last year we sold at least six of them.

Barbara Gaskell, Shedd Free Librarian, expressed that she thought we should dismiss the article and allow the books to become out of print, and at another date, perhaps during an Old Home's Day year have it reprinted.

Natalie Jurson moved, "to dismiss the article." Clark Smith seconded the motion.

VOICE VOTE, motion to dismiss CARRIED.

ARTICLE 26: Selectman Collins moved, "that the Town vote to raise and appropriate the sum of \$8,800.00 for the purpose of paying Association dues." Jeremy Langley seconded the motion.

Mr. Collins stated that they brought this here today for the Town's guidance.

Mr. Collins went on to explain that currently the Town owns many parcels of land in the Lake Ashuelot Estates, obtained through tax deed, and with these lands comes association dues. The figure presented represents last year's unpaid dues and 1992 dues.

Bruce Woodbury moved, "to reduce the amount to \$00.00 and to expedite the properties return to the tax roles." Charlie Fields seconded the motion.

Bob Spitz questioned the Town's legal obligation to paying the dues.

Robert Crane moved, "to amend Mr. Woodbury's amendment to \$1.00." Gilbert Oliveira seconded the motion.

Beth Gallagher stated that the Town should have found out if they were liable for these dues before they took the property.

Many spoke against paying the dues.

Mr. Collins stated that the Board of Selectmen and the Lake Ashuelot Estates Board of Director have a meeting scheduled to see how they can dispose of these properties.

Bill Crowley, Board member of Lake Ashuelot Estates, stated it was a bad situation for both the Town and the Association.

VOICE VOTE, on Mr. Crane's amendment FAILED.

VOICE VOTE, on Mr. Woodbury's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 28: Selectman Collins moved, "that the Town vote to raise and appropriate the sum of \$950.00 for the installation of a lamp post by the Shedd Free Library walk,

and for installation of parking lot lighting on the furnace room addition of the Town Hall." Charlie Fields seconded the motion.

Philip Barker asked could not the lights that were there be turned back on for less, and Mr. Collins replied that for one year yes, but that the old lights were the property of Public Service and that we would have to continue to rent them at approximately \$800.00 per year, once the new lighting equipment was purchased the only cost to the Town would be the electricity.

Ralph Otterson thought for this amount of money, one should be able to put one on the back of the school too.

Kevin Lawrence moved, "to amend the motion that the parking lot lighting go on any Town Building that the Selectmen feels would most adequately light the parking lot." Gilbert Oliveira seconded the motion.

VOICE VOTE, on Mr. Lawrence amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 29: Dismissed.

ARTICLE 30: Selectman Langley moved, "that the Town vote to change the term of the Town Clerk from one year to three years, beginning with the term of the town clerk to be elected at next year's regular town meeting." Robert Wright seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 31: Dismissed.

ARTICLE 32: William Rhoades moved, "that the Town vote to authorize the Selectmen to enter into an agreement with the Washington School District for the propose of developing and maintaining a school on the Camp Morgan property upon terms and condition agreeable to both parties." Audrey Rhoades seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 33: William Rhoades moved, "that the Town vote to acquire from the Washington School District, upon terms and conditions as determined by the Selectmen, the existing school facility located on Town property on the Town common." Audrey Rhoades seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 34: Donald Dorval moved, "that the Town vote to discontinue the highway known as Cross Street between Water Street and Route 31." Alan Goodspeed seconded the motion.

Fred Otterson moved, "to dismiss the article." Richard Gallagher seconded the motion.

Don Dorval stated that it was not a proper road, nor was it properly maintained, and that it was dangerous to the children who live near it.

David Hunt spoke in favor of the article, pointing out that the road was dangerous, unsafe, less than two hundred feet long, that it contained a septic system under it, and was just a plain headache.

Joe Fournier stated that Alice Reed donated that land to be used as a road and would roll over in her grave to think it would be discontinued.

Ralph Otterson stated that many people used that road and many children grew up around it and saw that it was no more dangerous than any other road.

Fred Otterson stated that most people had sense enough not to use it in the win-

ter, but if closing the road for a few months out of the year stopped these individuals, then close it for the winter but do not discontinue it.

VOICE VOTE, on Mr. Otterson's motion to dismiss CARRIED.

ARTICLE 35: Selectman Collins moved, "that the Town vote to authorize the Selectmen to borrow in anticipation of taxes." Selectman Langley seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 36: Selectman Collins moved, "that the Town vote to authorize the Selectmen to convey any or all real estate acquired by Town Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of if justice may require, pursuant to RSA 80:80." Robert Wright seconded the motion.

Robert Crane moved, "to amend the motion to all... real estate "under ten acres per parcel" which had been acquired by ..." David Crane seconded the motion.

(Time 7:00, Moderator announced the close of the polls.)

Hans Eccard stated that he expected to see a warrant article dealing with the Johnson property in East Washington, and Mr. Collins replied that it was still in litigation and until such was finished, it would remain as Town property.

Ronald Max asked for a clarification of the amendment, and David Crane stated that in the mid 1980's the Town obtained a piece of land through Tax deed of greater than 10 acres, which provided revenue through timber harvest, and this amendment gave the voters a choice in the disposal of other such properties.

VOICE VOTE, on Mr. Crane's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 37: Robert Crane moved, " that the Town vote to authorize the Selectmen to accept gifts of personal property, other than cash, to the town for any public purpose. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of the Town meeting." Bruce Woodbury seconded the motion.

Rick Niven asked if personal property included real estate, and was answered, no, real estate is real property, not personal.

Bob Spitz moved, "to amend the motion to insert and or real property." Bruce Woodbury seconded the motion.

Robert Wright asked if this amendment could be done under the RSA, Mr. Collins read the RSA and found it could not.

Robert Wright moved, "to amend the word "cash" to "money"." Gilbert Oliveira seconded the motion.

VOICE VOTE, on Mr. Spitz's amendment FAILED.

VOICE VOTE, on Mr. Wright's amendment CARRIED.

VOICE VOTE, on the original motion as amended CARRIED.

ARTICLE 38: Selectman Collins moved, "that the Town vote to authorize the Selectmen to apply for, accept and expend, without further action by the Town Meeting, money from a state, federal, or governmental unit or private sources which becomes available during the fiscal year pursuant to RSA 31:95-b." Robert Wright seconded the motion.

VOICE VOTE, original motion CARRIED.

ARTICLE 39: To transact any other business that may legally come before this meeting.

Bill Rhoades asked how the County tax was determined, Mr. Collins stated he was not prepared to answer that, but he would be glad to appoint Mr. Rhoades to a committee to find out.

Rick Niven moved, "that the Town vote to authorize the Selectmen to move some of the tables and chairs from the Town Hall to Camp Morgan Lodge." Philip Barker seconded the motion.

VOICE VOTE, motion CARRIED.

Robert Crane recognized Selectman Ronald Roy, who was stepping down from his office at the adjournment of this meeting, and commended him on his years of service.

The Town rose and gave Mr. Roy a round of applause.

Jim Hofford moved, "to adjourn the meeting." Robert Wright seconded the motion.

VOICE VOTE, motion CARRIED. 7:30 p.m.

(It's been along time since Washington adjourned a Town Meeting after ONLY ten and half hours.)

Respectfully submitted,

VICKI L. CRANE
Town Clerk

A True copy, Attest:

VICKI L. CRANE
Town Clerk

Annual Reports

of the

**WASHINGTON
SCHOOL DISTRICT**

FOR THE YEAR

1992

Annual Reports of the
WASHINGTON SCHOOL DISTRICT
 For the Fiscal Year Ending June 30, 1992

TABLE OF CONTENTS

Minutes of the Washington School Meeting — 1992	S23
Auditor's Certificate	S7
Balance Sheet	S17
Detailed Statement of Expenditures	S8
Detailed Statement of Receipts	S7
Proposed Budget — 1993/1994	S18
Report of:	
Head Teacher	S22
School Board	S20
School District Treasurer	S7
School Nurse	S21
Superintendent of Schools	S16
School Administrative Unit #34 Proposed Administrative Salaries	S19
School Administrative Unit #34	S19
School Administrative Unit #34 Proration of Expenses	S19
School District Organization	S1
Warrant 1993	S2
Washington Center School Children and Tuition Pupils	S3

SCHOOL DISTRICT ORGANIZATION

Moderator	Robert Crane, II
Clerk	Vicki Crane
Treasurer	Lynda Roy
School Board	
Kevin Lawrence	Term expires 1995
Larry Leizure	Term expires 1994
William Rhoades	Term expires 1993
Auditor	Elizabeth Wood
Superintendent of Schools	Dr. Arthur W. Tate, Jr.
Teachers	
Mary Ann Nagy	Grades 1-2
Linda Nestler	Grades 3-5
Melissa St. Pierre	Speech Therapist
Jane Johnson	Learning Disabilities
Diane Dick	Art
Joice Fredenburgh	Music
Patricia Collins	Physical Education
Patricia Levitz	Aide
Jean Crowley	Aide
School Psychologist	John Murch
School Nurse	Helene Potthoff

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 the new Washington School located on the Camp Morgan property in said District on the 6th day of March, 1993, 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 determine and appoint the salaries of the School Board, and fix the compensation for any other officers or agents of the District.
3. To hear the reports of agents, auditors and committees or officers chosen and to pass any vote relating thereto.
4. 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.
5. To hear reports on the Hillsboro-Deering Middle School tuition arrangement and take any action related thereto.
6. To discuss the relocation of the Washington Center School bell and take any action related thereto.
7. To see what sum of money the District will vote to raise and appropriate for the original equipping and operation of a public kindergarten program.
8. To see what sum of money the District will vote to raise and appropriate for the paving of the new school driveway and parking area.
9. To transact any other business that may legally come before said meeting.

Given under our hands at said Washington of this ___ day of February, 1993.

WILLIAM RHOADES, Chairperson
LARRY LEIZURE
KEVIN LAWRENCE

A true copy of Warrant—Attest:

WILLIAM RHOADES, Chairperson
LARRY LEIZURE
KEVIN LAWRENCE

NOTE: This is a draft of the proposed warrant submitted for printing purposes prior to the actual deadline for completion of the warrant. Please consult officially posted warrants for the finalized version.

WASHINGTON SCHOOL DISTRICT — ENROLLMENT

ENTRY

C. Crane
S. Dodge
J. Dorval
C. Guay
A. Kelley
L. Sargeant

Grade 1

M. Bezio
M. Neveu

Grade 2

J. Bouchard
T. Cote
J. Curran
A. Gilmore
K. Harnedy

Grade 3

P. Fogg
G. Garvin
V. Guay
T. Haker
D. Jackson
J. Loveland
J. Paquin

Grade 4

D. Cook
J. Durgin
L. Fogg
K. Harnedy
L. Rheinheimer

Grade 5

B. Crane
S. Crowley
A. Farella
D. Rounds
N. Rounds
S. Sawyer

Washington Students at Hillsboro-Deering Schools

Grade 5

B. Bigwood

Grade 6

R. Dietrich
J. Eastman
R. Gathercole
D. Kraus
B. Palmer
F. Rheinheimer
C. Rhoades
W. Schwartz
M. Toczko

Grade 7

D. Barker
L. Bouchard
J. Crane
S. Harnedy
A. Williams
E. Wilson

Grade 8

S. Filion
L. Goodspeed
L. Kraus
J. Perry
C. Stetson
J. Thornton

Grade 9

C. Bouchard
K. Iadonisi
A. Rock
B. Wilson

Grade 10

B.J. Bigwood
K. Corbett
S. Eastman
J. Gathercole
H. Madrak
J. Monteiro
A. Perry
C. Schwartz
A. Smith

Grade 11

C. Barker
M. Carter
J. Ciampa
K. Filion
A. Smith
G. Sprague
V. Stetson

Grade 12

L. Campenella
J. Corbett
B. Eastman
M. McNeill
J. Richard
H. Russell
J. Smith

WASHINGTON SCHOOL DISTRICT — 1993-94 PROPOSED BUDGET

	1991-92 Adopted Budget	1991-92 Actual Expenditures	1992-93 Adopted Budget	1993-94 Proposed Budget
REGULAR INSTRUCTIONAL PROGRAMS				
Teachers — Salary & Benefits	\$ 79,322	\$ 77,408.20	\$ 79,339	\$ 81,898
Substitutes — Salary & Taxes	727	48.44	727	431
Aides — Salary & Taxes	14,673	14,638.51	14,673	15,952
General Expenses	4,235	5,532.18	3,053	3,231
General Tuitions	236,100	196,519.08	218,979	237,626
Art	3,971	4,085.58	4,107	4,168
English	1,195	1,088.67	1,101	1,293
Math	958	961.86	637	1,604
Music	3,445	3,261.19	3,473	3,768
Physical Education	4,294	3,796.35	4,336	4,274
Reading	1,088	1,237.95	1,046	1,600
Readiness	0	211.22	174	171
Science	1,174	1,057.85	1,798	1,341
Social Studies	718	731.90	1,023	834
Learning Disabilities	324	340.67	336	441
SUBTOTAL — Regular Instruction	\$352,224	\$310,919.65	\$334,802	\$358,632
SPECIAL EDUCATION				
LD Teacher — Salary & Benefits	\$ 16,299	\$ 16,299.30	\$ 16,299	\$ 17,114
Physical Therapy	3,150	1,555.09	3,257	2,076
Occupational Therapy	2,450	1,643.44	2,533	1,800
Out-of-District Tuitions	17,811	12,211.79	18,440	19,880
Equipment	0	1,880.25	0	0
Summer Program Salary/Tuitions	1,221	0.00	814	0
Summer Program Transportation	252	66.00	196	0
SUBTOTAL — Special Education	\$ 41,183	\$ 33,655.87	\$ 41,539	\$ 40,870
OTHER EDUCATIONAL PROGRAMS				
Preschool Assessment	\$ 200	\$ 0.00	\$ 0	\$ 0
General Testing Supplies	110	189.38	151	151
Nurse — Salary & Benefits	1,073	1,073.27	1,073	1,106
Nursing Expenses	310	0.00	250	250
Psychological Pupil Services	4,400	2,943.00	3,375	3,311
Speech Therapy	2,800	1,651.65	3,102	5,392
SUBTOTAL — Other Educ. Program	\$ 8,893	\$ 5,857.30	\$ 7,951	\$ 10,210
STAFF DEVELOPMENT				
Tuition Reimbursement	\$ 1,000	\$ 650.00	\$ 1,000	\$ 1,000
LIBRARY/MEDIA				
Librarian — Salary & Benefits	\$ 3,050	\$ 0.00	\$ 3,050	\$ 0
Library Expenses	1,232	1,133.57	1,265	1,204
SUBTOTAL — Library	\$ 4,282	\$ 1,133.57	\$ 4,315	\$ 1,204

	1991-92 Adopted Budget	1991-92 Actual Expenditures	1992-93 Adopted Budget	1993-94 Proposed Budget
SCHOOL BOARD SERVICES				
Board Members Salary	\$ 1,500	\$ 1,500.00	\$ 1,500	\$ 1,500
Board Secretary Salary	480	480.00	480	480
Auditors	75	75.00	75	75
Census	300	327.50	0	300
Legal Fees	750	877.00	750	750
School Board Expenses	300	219.83	300	300
Building Committee Expenses	0	16,594.73	0	0
Board Clerk Salary	40	0.00	40	40
Treasurer Salary	300	300.00	300	300
Treasurer's Expenses	350	311.70	375	375
Moderator Salary	56	0.00	56	56
Checklist & Ballot Clerk Salary	260	568.70	260	260
Printing	250	105.30	250	250
SUBTOTAL — School Board Service	\$ 4,661	\$ 21,359.76	\$ 4,386	\$ 4,686
SUPERINTENDENT'S OFFICE				
SAU #34	\$ 21,993	\$ 21,993.00	\$ 25,664	\$ 27,620
OTHER DISTRICT SERVICES				
Worker's Compensation Policy	\$ 1,034	\$ 1,676.00	\$ 963	\$ 1,155
Unemployment Compensation	400	726.57	400	400
Advertising	1,000	1,127.73	1,000	1,000
SUBTOTAL — Other Services	\$ 2,434	\$ 3,530.30	\$ 2,363	\$ 2,555
UPKEEP OF BUILDING				
Custodial Service	\$ 4,607	\$ 4,280.00	\$ 4,607	\$ 7,277
Utilities	885	924.01	850	2,050
Repairs & Maintenance	800	2,675.45	800	2,800
Property Insurance	2,400	2,160.00	2,250	5,500
Supplies/Telephone	1,229	401.99	1,175	1,450
Gas	500	794.95	750	1,980
Fuel Oil	2,100	1,750.81	2,100	0
Warrant Article #10	7,000	0.00	0	0
SUBTOTAL — Upkeep of Building	\$ 19,521	\$ 12,987.21	\$ 12,532	\$ 21,057
PUPIL TRANSPORTATION				
General Transportation	\$ 58,050	\$ 57,825.38	\$ 60,210	\$ 62,726
Special Education Transportation	2,376	2,652.00	2,160	9,360
Field Trips/PE Transportation	2,728	1,424.20	2,728	1,000
SUBTOTAL — Pupil Transportation	\$ 63,154	\$ 61,901.58	\$ 65,098	\$ 73,086
NEW SCHOOL EXPENSES				
Custodial/Grounds Upkeep	\$ 0	\$ 0.00	\$ 3,158	\$ 0
Property Insurance	0	0.00	3,250	0
Utilities	0	0.00	2,746	0
New School Addition — Article #4	0	0.00	63,000	0
SUBTOTAL — New School Expenses	\$ 0	\$ 0.00	\$ 72,154	\$ 0

	1991-92 Adopted Budget	1991-92 Actual Expenditures	1992-93 Adopted Budget	1993-94 Proposed Budget
DEBT SERVICE				
Debt Principal	\$ 0	\$ 0.00	\$ 0	\$ 60,700
Debt Interest	0	0.00	18,303	29,989
TOTAL APPROPRIATION:	<u>\$519,345</u>	<u>\$473,988.24</u>	<u>\$590,107</u>	<u>\$631,609</u>
BOND ISSUE — NEW SCHOOL BUILDING			\$585,700	\$ 0
REVENUE				
Transportation Service			\$ 4,919	\$ 4,919
Tuitions			11,144	24,500
School Building Aid			0	18,210
Foundation Aid			0	0
Bond Proceeds			<u>585,700</u>	<u>0</u>
TOTAL REVENUE:			<u>\$601,763</u>	<u>\$ 47,629</u>
AMOUNT TO BE RAISED BY TAXATION			\$574,044	\$583,980
DOLLAR INCREASE				\$ 9,936
PERCENTAGE INCREASE				1.7%

REPORT OF THE SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 1991 to June 30, 1992

General Fund

Cash on Hand July 1, 1991 (Treasurer's Bank Balance)		\$ 57,967.62
Received from Selectmen	\$468,572.00	
Received NOW Interest	2,211.00	
Received from Tuitions & Transportation	1,477.00	
Received from Other Sources	<u>2,584.50</u>	
	\$474,844.50	
 TOTAL Receipts for Fiscal Year;		 \$532,812.12
LESS School Board Orders Paid:		\$493,991.70
Balance on Hand June 30, 1993		\$ 38,820.42

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, 1992, and find them correct in all respects.

Signed: ELIZABETH A. WOOD
September 12, 1992

DETAILED STATEMENT OF RECEIPTS

FROM WHOM	DESCRIPTION	AMOUNT
BankEast	Interest	\$ 2,211.00
Town of Washington	Appropriation	468,572.00
Windsor School District	Transportation	1,477.00
Misc.	VOIDS, refunds, snack program	<u>2,584.50</u>
		\$474,844.50

WASHINGTON SCHOOL DISTRICT — 1991-92 ACTUAL EXPENDITURES
Detail Account Listing

	1991-92 Actual Detail	1991-92 Actual Sub-Total	1991-92 Actual TOTALS
REGULAR INSTRUCTIONAL PROGRAMS			
Teachers — Salary & Benefits			\$ 77,408.20
Salary:		\$ 62,970.00	
Mary Ann Nagy	\$ 35,020.00		
Linda Nestler	27,950.00		
Health Insurance:		8,563.00	
Hillsboro-Deering Cooperative	76.00		
NHMA Insurance Trust	8,487.00		
Retirement:		1,058.10	
NH Retirement System	1,058.10		
FICA:		4,817.10	
Bank of NH	4,817.10		
Substitutes — Salary & Taxes			48.44
Salary:		45.00	
D. Dick	45.00		
FICA		3.44	
Bank of NH	3.44		
Aides — Salary & Taxes			14,638.51
Salary:		13,594.83	
J. Crowley	6,140.18		
P. Levitz	7,454.65		
FICA:		1,043.68	
Bank of NH	1,043.68		
General Expenses			5,532.18
Assemblies:		319.40	
Popplers Music Store	80.90		
B. Bezio	33.30		
A.T.A.F.Y.	205.20		
Repairs & Maintenance:		619.22	
Conn Valley Office Machines	533.87		
H.A. Holt & Sons	37.35		
New England School Supplies	48.00		
Postage:		104.92	
P. Levitz — Petty Cashier	104.92		
Supplies:		2,999.05	
New England School Supply	1,022.89		
H-D Food Service Program	7.20		
Quill Corporation	173.82		
Conn Valley Office Machines	103.68		
Hammett	347.77		
Reliable Corporation	78.54		
J. Borey	111.00		

Robert Jacobson Design, Ltd.	36.50		
Washington General Store	1,117.65		
AV Software		1,026.09	
Sunburst Communications	447.60		
Knowledge Unlimited	268.54		
MBG Videos	180.00		
National Geographic Society	129.95		
Additional Equipment:		164.75	
JL Hammett	118.33		
New England School Supply	46.42		
Additional Furniture:		298.75	
New England School Supply	192.85		
Virco Mfg. Corporation	105.90		
General Tuitions			196,519.08
Elementary School Tuitions:		4,330.00	
Marlow School District	4,330.00		
Middle School Tuitions:		59,864.55	
Hillsboro-Deering District	59,864.55		
High School Tuitions:		132,324.53	
Hillsboro-Deering District	132,324.53		
Art			4,085.58
Salary:		3,317.88	
D. Dick	3,317.88		
FICA:		253.82	
Bank of NH	253.82		
Supplies:		513.88	
Art Supplies Wholesale	278.30		
Triarco	87.70		
New England School Supplies	94.00		
D. Dick	53.88		
English			1,088.67
Supplies:		791.81	
Steck-Vaughn Company	386.56		
New England School Supplies	11.83		
Stevenson Learning Skills, Inc.	118.05		
Remedia Publications	37.95		
D.L.M. Teaching Resources	51.77		
McDougal, Littell & Co.	185.65		
Books:		296.86	
Modern Curriculum Press	176.35		
New England School Supplies	80.04		
McDougal, Littell & Co.	40.47		
Math			961.86
Supplies:		384.82	
Frank Schaeffer Publications	25.17		
ETA	112.30		
D.C. Heath & Company	53.51		

New England School Supply	121.42		
Steck-Vaughn Company	72.42		
Text Books:		381.93	
D.C. Heath & Company	319.06		
Steck-Vaughn Company	62.87		
Additional Equipment:		195.11	
Creative Publications	57.25		
JL Hammett	41.57		
New England School Supply	96.29		
Music			3,261.19
Salary:		2,747.00	
J. Mette	2,747.00		
FICA:		210.15	
Bank of NH	210.15		
Supplies:		93.40	
Suzuki Corporation	88.40		
NH Music Educators Association	5.00		
Text Books:		87.27	
Popplers Music Store	87.27		
Additional Equipment:		123.37	
National Music Supply	123.37		
Physical Education			3,796.35
Salary:		3,200.00	
P. Collins	3,200.00		
FICA:		244.80	
Bank of NH	244.80		
Supplies:		148.42	
Gopher	41.70		
Human Kinetics Publishers	5.00		
BSN Corporation	101.72		
Additional Equipment:		203.13	
BSN Corporation	203.13		
Reading			1,237.95
Supplies:		284.65	
McDougal, Littell & Co.	18.97		
Silver Burdett	265.68		
Text Books:		898.80	
Rigby	151.20		
D.L.M. Teaching Resources	155.32		
Children's Press	95.43		
Silver Burdett	226.95		
Scholastic	269.90		
Additional Equipment:		54.50	
D.L.M. Teaching Resources	54.50		
Readiness			211.22
Supplies:		211.22	
New England School Supply	73.37		

ABC School Supply	75.68		
Frank Schaeffer Publications	15.90		
JL Hammett	46.27		
Science			1,057.85
Supplies:		514.06	
New England School Supply	144.47		
JL Hammett	116.09		
Frey Scientific Company	111.75		
L. Nestler	40.48		
Steck-Vaughn Company	52.05		
Astronomical Society	49.22		
Text Books:		229.63	
New England School Supply	69.06		
Hillsboro-Deering District	1,643.44		
Out-of-District Tuitions			14,092.04
Elementary Out-of-District		12,211.79	
Hillsboro-Deering District	12,211.79		
Additional Equipment:		1,880.25	
North Coast Medical, Inc.	9.50		
Words+ Inc.	701.75		
LT Plus	1,169.00		
Summer Program Transportation			66.00
Transportation:		66.00	
K. Bigwood	66.00		
OTHER EDUCATIONAL PROGRAMS			
Guidance Services			189.38
General Testing Supplies:		189.38	
CTB	189.38		
Nurse — Salary & Benefits			1,073.27
Salary:		997.00	
H. Potthoff	997.00		
FICA:		76.27	
Bank of NH	76.27		
Psychological Pupil Services			2,943.00
Psychological Services:		2,943.00	
Hillsboro-Deering District	2,943.00		
Speech Services:			1,651.65
Speech Therapy:		1,651.65	
Hillsboro-Deering District	1,651.65		

STAFF DEVELOPMENT

Tuition Reimbursement		650.00
Tuition Reimbursement:	650.00	
M. Nagy	405.00	
P. Collins	35.00	
J. Johnson	120.00	
L. Nestler	55.00	
The Facilitator Center	35.00	

LIBRARY/MEDIA

Library Expenses		1,133.57
Library Expenses:	1,133.57	
New England School Supply	157.18	
Troll Associates	316.58	
M. Nagy	89.83	
Grolier Year Book, Inc.	11.90	
Scholastic Inc.	28.95	
Sundance	57.75	
World Almanac Education	70.24	
The Wright Group	64.15	
Gallopade Publishing Group	43.89	
Follett Library Book Company	117.88	
Goldencraft	95.43	
Books from Four Winds	79.79	

SCHOOL BOARD SERVICES

Board Members Salary		1,500.00
Salary:	1,500.00	
W. Rhoades	500.00	
L. Leizure	500.00	
P. Vaillancourt	500.00	
Board Secretary Salary		480.00
Salary:	480.00	
V. Crane	480.00	
Audit Fees:		75.00
Auditor:	75.00	
E. Wood	75.00	
Census:		327.50
Census Takers:	327.50	
J. Walsh	200.00	
Center For Educational Services	127.50	
Legal Fees		877.00
Legal:	877.00	
Hatfield, Moran & Barry, PA	877.00	

School Board Expenses		16,814.56
Expenses:	219.83	
SAU #34	18.00	
H-D Food Service Program	42.00	
Quill Corporation	16.75	
Premier Printing	143.08	
Building Committee Expenses:	16,594.73	
Richard M. Monahon, Jr., AIA	15,732.09	
	862.64	
Treasurer Salary		300.00
Salary:	300.00	
L. Roy	300.00	
Treasurer's Expenses		311.70
Fidelity Bond:	100.00	
Knapton & Sterling	100.00	
Supplies:	211.70	
L. Roy	116.00	
Loring Short & Harmon	75.00	
New England College	20.70	
Checklist and Ballot Salaries		568.70
Salaries:	568.70	
Town of Washington	568.70	
District Printing		105.30
Printing:	105.30	
Pherus Press	105.30	
SUPERINTENDENT'S OFFICE		21,993.00
District's Share:	21,993.00	
SAU #34	21,993.00	
OTHER DISTRICT SERVICES		
Workers' Compensation Policy		1,676.00
Insurance Policy:	1,676.00	
Knapton & Sterling	1,676.00	
Unemployment Compensation		726.57
Unemployment Payments:	726.57	
State of NH - UC	726.57	
District Advertising		1,127.73
Advertising:	1,127.73	
The News Messenger	407.45	
Concord Monitor	291.88	
Union Leader	428.40	

UPKEEP OF BUILDING

Custodial Service		4,280.00	4,280.00
Salary:			
J. Borey	4,280.00		
Utilities			924.01
Electricity:		924.01	
Public Service of NH	924.01		
Repairs & Maintenance			2,675.45
Repairs:		2,675.45	
E. Halverson	24.59		
James G. Dumais	329.49		
Town of Washington	1,067.88		
Mamakating Electric Company	682.50		
W. Emerson	9.00		
L. Borey	15.00		
SAU #34	30.00		
Hillsboro Dispatch	50.00		
J. Borey	123.70		
Washington Builders	96.95		
Allston Supply Company	170.30		
Valley Home Center	76.04		
Property Insurance			2,160.00
Policy:		2,160.00	
Knapton & Sterling	2,160.00		
Supplies/Telephone			401.99
Telephone:		337.57	
Granite State Telephone	337.57		
Supplies:		64.42	
Washington General Store	64.42		
Fuel Oil			1,750.81
Oil:		1,750.81	
JB Vaillancourt	1,750.81		
Gas Utility			794.95
Gas:		794.95	
Town of Washington	794.95		
PUPIL TRANSPORTATION			
General Transportation			57,825.38
Private Transportation:		3,847.50	
E. Fecto	3,847.50		
To and From School		53,977.88	
Valley Transportation	53,977.88		

Special Education Transportation			2,652.00
Transportation:		2,652.00	
K. Bigwood	2,052.00		
L. Sargent	600.00		
Field Trips Transportation			644.20
Transportation:		644.20	
Valley Transportation	488.20		
SAU #34	156.00		
Physical Education Transportation			780.00
Transportation:		780.00	
Valley Transportation	780.00		
TOTALS	\$473,988.24	\$473,988.24	\$473,988.24

SUPERINTENDENT OF SCHOOLS' REPORT

I am honored to have been selected to serve as your Superintendent of Schools, and I look forward to making a measurable and positive difference in the school district and the community. This report is a departure from the normal annual format. Rather than review the last fiscal year, I will focus on my philosophy and thoughts as the district educational leader.

After a long period of observing and studying education and the educational environment, I am convinced that:

- The potential of our children as educated citizens is a natural resource for the nation and the community. This resource must be protected.
- Nothing is more important to the success of our nation than providing quality education to our children.
- The teacher and the learning activity which takes place in the classroom are the keys to good education.
- Students must assume a major portion of the responsibility for their education. The school provides the educational opportunity and the tools; the student must work to realize his or her highest potential.
- Quality education is dependent upon a partnership between the home and the schools.
- If we expect great things from our children — and give them love and support — our children will accomplish great things.

There has never been a period in the history of education with a greater emphasis on reforming and changing our schools. Unfortunately, the focus on reform comes at a time when taxpayers can least afford the expense of additional programs. It is my intention as superintendent to work hard to bridge the gap between the theories of reform and the realities of what we can afford. I will place a major emphasis on becoming a liaison between the community at large and the district educational team.

We all must remember that the purpose of the educational system is to help our young people become productive and happy citizens.

Respectfully submitted,

ARTHUR W. TATE, JR.
Superintendent of Schools

BALANCE SHEET
Fund Balance/Revenue & Expenditures
July 1, 1991 to June 30, 1992

Fund Balance July 1, 1991		\$ 46,572.70
REVENUES:		
Current Appropriations	\$468,572.00	
Interest Income	2,211.00	
Transportation	2,320.00	
Other Local Revenue	<u>288.50</u>	
Total Revenue		\$473,391.50
Total Money Available		\$519,964.20
EXPENDITURES:		
Regular Instruction	\$310,919.65	
Special Education	33,655.87	
Health Services	1,262.65	
Psychological Services	2,943.00	
Speech Services	1,651.65	
Improvement of Instruction	650.00	
Library Services	1,133.57	
School Board Services	21,359.76	
Office of the Superintendent	21,993.00	
Other School Administration	3,530.30	
Building Maintenance & Operation	12,987.21	
Pupil Transportation	<u>61,901.58</u>	
Total 1991-92 Expenditures:		\$473,988.24
Fund Balance June 30, 1992		\$ 45,975.96

SCHOOL ADMINISTRATIVE UNIT #34 — 1993-94 BUDGET

	Expense Summary	
	1992-93 Budget	1993-94 Budget
STAFF DEVELOPMENT		
Staff Development	\$ 1,385	\$ 1,385
SAU BOARD SERVICES		
Audit Fees	1,525	1,600
Board Liability Insurance	3,500	3,400
Fidelity Bond	<u>431</u>	<u>450</u>
SUB-TOTAL — Board Services	\$ 5,456	\$ 5,450
SUPERINTENDENT'S OFFICE EXPENSE		
Superintendent Salary	\$ 60,163	\$ 60,000
Business Administrator Salary	43,539	45,281
Office Staff Salary	40,202	41,810
Health Insurance	17,880	19,044
Worker's Compensation Inc.	1,065	1,071
NH Retirement	7,224	4,077
FICA	11,009	10,973
Unemployment Compensation	364	588
In-Service Education	700	800
Legal Fees	200	200
Computer Repair & Maint.	3,570	3,570
Travel	750	500
Out-of-District Travel	500	750
Telephone	3,660	3,600
Postage	1,885	1,910
Advertising	200	200
General Supplies	2,000	2,100
Computer Supplies	2,450	1,950
Periodicals	400	400
Office Equipment	0	300
Dues & Fees	<u>475</u>	<u>535</u>
SUB-TOTAL — Office Expense	\$198,236	\$199,659
BUILDING EXPENSES		
Equipment Repairs & Maint.	\$ 1,000	\$ 1,000
Office Rental	12,000	12,000
Property Insurance	<u>300</u>	<u>350</u>
SUB-TOTAL — Building Expense	\$ 13,300	\$ 13,350
TOTAL — S.A.U. #34	\$218,377	\$219,844

SCHOOL ADMINISTRATIVE UNIT #34 — 1993-94 BUDGET

	Income Summary	
	1992-93 Budget	1993-94 Budget
FEDERAL PROJECTS		
Chapter I	\$ 70,000	\$ 70,000
94-142	23,000	23,000
Chapter 2	<u>12,500</u>	<u>10,500</u>
SUB-TOTAL:	\$105,500	\$103,500
TOTAL BUDGET	\$323,877	\$323,344
REVENUES		
Federal Projects	\$105,500	\$103,500
Interest Income	1,000	1,000
DISTRICT ASSESSMENT	\$217,377	\$218,844

SAU #34 PROPOSED ADMINISTRATIVE SALARIES
1993-1994 BUDGET

Superintendent of Schools	\$ 60,000
Business Administrator	45,281
District Assessment of Administrative Salaries	
Hillsboro-Deering	\$ 90,893
Washington	13,287
Windsor	1,100

S.A.U. #34 PRORATION OF EXPENSES
Operating Budget 1993-94

District	1991 Equalized Valuation	Valuation %	1991/92 A.D.M. Pupils	Pupil %	Combined %	District Share
Hillsboro- Deering	\$297,174,746	75.58%	1,241.9	97.09%	86.33%	\$188,937
Washington	87,815,883	22.33%	37.2	2.91%	12.62%	27,620
Windsor	<u>8,219,335</u>	<u>2.09%</u>	<u>0.00</u>	<u>0.00%</u>	<u>1.05%</u>	<u>2,287</u>
TOTALS:	\$393,209,964	100.00%	1,279.1	100.00%	100.00%	\$218,844

SCHOOL BOARD REPORT

The school year ending July 1, 1992, was an exciting and progressive year with the voters passing the bond issue for a new school building by an overwhelming majority. It was also a year in which the School District was fortunate fiscally relative to tuition and special education requirements, allowing the district to close the fiscal year under budget by more than \$40,000.00.

The 1992/1993 school year has been a busy one for the School Board with the school building project requiring many hours of planning and meetings with the architect and construction manager. Because the actual start of construction was delayed by about six weeks from the planned start, occupancy was delayed from the originally planned January 1st date to February. As a result of two substantial private contributions to the school district, the school building multipurpose room size was increased by 22 feet in length to make the room a true multipurpose room for educational and community purposes.

Your School Board was very actively involved in the selection of our new Superintendent of Schools, Dr. Art Tate. We consider ourselves fortunate to have attracted such a qualified and dedicated individual as Dr. Tate.

This year has also seen the formation of a privately funded kindergarten and preschool, the Washington Cooperative School, by an active group of parents. These parents have expressed an interest in having a publicly funded kindergarten in Washington. The School Board is fully supportive of that proposal and has placed an article in this year's warrant accordingly. There is a return on investment for the community in this proposal and we hope you will give it every consideration.

With the first class facilities which the taxpayers have now provided for our grade school children, it is reasonable and appropriate for the School Board, teachers, administration and staff to use initiative and innovation in order to continue the improvement in the quality of education for our children.

Respectfully submitted,

WASHINGTON SCHOOL BOARD

Bill Rhoades

Larry Leizure

Kevin Lawrence

SCHOOL NURSE REPORT, WASHINGTON SCHOOL 1992-1993

The first part of the year has been very exciting as we prepare to move into the new school. Already we have checked heads for lice, completed our immunizations records, held a blood pressure and heart rate screen and conducted a seminar on gun safety. During the winter, vision and hearing screens were done. This spring a nutrition class will be offered to all students as well as the usual measuring of heights and weights.

The Washington School is a wonderful place to work and I would like to thank all the staff for their help and cooperation throughout the year.

HELENE POTTHOFF, RN

WASHINGTON CENTER SCHOOL ANNUAL REPORT

In Washington, this year has been one of many changes. We have seen our first new superintendent in many years, as well as our first new school in 109 years. As I write this annual report we are still housed in the Center School. The excitement and anticipation of our move is evident in the students and the staff who anxiously await progress reports on the construction of the new school.

All of us at Washington Center School gratefully and wholeheartedly thank the community and School Board members who worked so hard to make our dream of a new school come true. Thank you!

The second major change we've seen this year is the departure of Superintendent Ralph Minichiello. John Sokul has done an excellent job as Interim Superintendent as we await the commencement of Superintendent Dr. Arthur W. Tate's service, January 4, 1993.

The Washington staff would like to express regret at the leaving of Ralph Minichiello. His constant support and willingness to help the staff is fondly appreciated and admired. We wish him much success in his new position in Bow, New Hampshire.

We would like to thank John Sokul for his availability and much needed advice during the transition period.

Washington School would like to give a big welcome to the new School Administrative Unit 34 (SAU #34) Superintendent, Dr. Arthur Tate. We wish you well and will do our best to make your job easier and successful.

The Washington students are looking forward to creating floor plans and making comparisons between their old school and the new one. It should be fun measuring all the rooms and calculating differences in square footage of the buildings. Then we can refer to the architect's plans for the new building and see how accurate our measurements were!

Other events this year include: Gould's Apple Farm, a trip to the Polar Caves, our annual Christmas play, a trip to the Boston Science Museum, an open house — **Welcome to our New School**, a trip to see the play "Tom Sawyer," a visit to Squam Lake, a spring concert, a whale watch trip out of Portsmouth Harbor, a student-produced history fair and probably other things that we haven't even thought of yet. We always have exciting projects and adventures to pursue!

Our success at Washington Center School is attributed to the support of the community and the hard work of our staff members. Thanks for your unfailing efforts: MaryAnn Nagy (Entry-2nd), Pat Levitz (administrative and classroom aide), Jean Crowley (3rd-5th grade aide), Jane Johnson (special needs teacher), Tricia McCarthy Collins (physical education teacher), Joice Fredenburgh (music teacher), John Murch (school psychologist), Melissa St. Pierre (speech teacher); Sheila Gilchrist (occupational therapy), and Joyce Borey (school maintenance).

We look forward to a full and exciting 1993/1994 school year in our new facility. Thanks again!

Respectfully submitted,

LINDA NESTLER
Head Teacher

WASHINGTON SCHOOL DISTRICT ANNUAL MEETING

March 7, 1992

The Annual School district meeting of the Washington School District was opened at 2:00 pm at Camp Morgan Lodge, by Moderator Robert W. Crane II.

The Moderator then introduced the School Board, Clerk, School Superintendent, Business Administrator, Ballot Clerks, Assistant Moderator, Assistant Clerk, the Architect involved in the new school proposal, and the Police Chief.

Robert Crane moved to dispense with the reading of the Warrant. Philip Barker 2nd. VOICE VOTE — motion CARRIED.

ARTICLE 1: The following officials of the School District were chosen by non-partisan ballot. The polls were opened at 2:15 pm and closed by 6:50 pm. Total votes cast: 175.

MODERATOR for one year: Robert W. Crane II	162 votes
CLERK for one year: Vicki Crane	168 votes
SCHOOL BOARD for 3 years: Jeremy Langley	50 votes
Kevin Lawrence	85 votes
and declared elected.	
TREASURER for one year: Lynda B. Roy	149 votes
AUDITOR for one year: William Lofgren	11 votes
Elizabeth Wood	21 votes
and declared elected.	

ARTICLE 2: William Rhoades moved, "that the District raise and appropriate the sum of five hundred eighty-five thousand seven hundred dollars (\$585,700.00), said sum to be raised by the issuance of bonds or serial notes in accordance with the provisions of RSA:33, the Municipal Finance Act, said sum to be used for the design, construction, original equipping, and related fees and expenses of a new elementary school building, all in accordance with the plans and designs as approved by the Washington School Board and on file at the School District office in Hillsboro, and further to appropriate to the purposes set forth in the bond issue any interest or income earned on the proceed from the sale of the bonds." Ferenc Nagy seconded the motion.

Mr. Rhoades explained that the bond could be either ten years or twenty years and that they were anticipating a bond rate of approximately 6.25%. He then asked the people to look in the green handout available, which explained the tax increases and effects of the two term choices. He then urged the district to give the Board the direction as to which term to choose.

Mr. Rhoades then referred to a yellow handout, also available, which provided the school census information. He explained to the people that when you consider the budget projection of the preschoolers, the building of a new school was the most affordable option, considering the alternatives of finding space for a third class room plus staffing it.

Mr. Rhoades pointed out that in the next article they were going to ask for an additional \$63,000.00 to enlarge the Multipurpose room.

Jim Hofford asked what was a Multipurpose room, and Mr. Rhoades explained it was a combination dining room, lecture hall, library room.

Rufford Harrison asked if the vote taken here today would be binding, and was explained yes it was.

Kitty Smith asked if any Stoddard children were included in the census, and was answered yes, and were marked by asterisks.

Mrs. Langlais asked why three classrooms were being built if only two were needed, and was answered, that if the fifth through eighth were to return to Washington, the third classroom would be needed.

Questions were also raised as to the tuition received from the Stoddard children, which is \$5,500.00 each. And was Stoddard committed to Washington, and was answered no.

Bob Spitz asked what does the Multipurpose room provide that Camp Morgan Lodge does not and Mr. Rhoades answered that for the small additional cost to add it into the building, it would provide for the school "everything all under one roof."

Mrs. Langlais asked why we needed a kitchen, and was answered not only to provide self-funded lunches, but also it was necessary to qualify for State aid.

Larry Leizure, school board member, then explained the construction and location aspects associated with the building. He explained that the overall size was sixty-three feet by ninety-four, it would be a concrete with brick veneer external structure, and internally there would be both concrete and 2x4 and 2x6 construction.

Mr. Leizure also explained that the Board looked into other site locations in hopes of finding a more economical spot, and found that although a site near the ball field's right field was slightly less expensive its appearance outweighed the Board's opinion of the savings.

Mr. Leizure also explained that there was already a State-approved septic design, and that the water for the school would come from the well that supplied Camp Morgan Lodge.

Pamela Vaillancourt, school board member, next explained the severe overcrowding now being experienced at the Center School, with only 600 square foot classrooms, of which only 400 square feet, is usable space, and that this hardly met the State requirement of 900 square feet.

Mrs. Vaillancourt referred to the census and the 1993 first grade class size of sixteen students, and how the present school could not accommodate these children. Yet, with a new school with adequate sized classrooms, the children would not only be well accommodated, they would also be provided with independent study space, built-in bookshelves and wall units which would free up floor space.

Mrs. Vaillancourt expressed the Board feeling that if a new school was not built, a third classroom would have to be provided, be it a portable unit, space in the Town Hall, or another alternative place, and that a third teacher would have to be hired.

Mrs. Nestler then spoke of the current space problems at the school and how it disrupted the learning process. She also explained that although the Town did allow the use of the Town Hall for certain functions and programs, it was not without certain difficulties.

Mrs. Nagy, entry through second grade teacher, also spoke of the adverse effects overcrowded conditions put on a child's ability to learn.

Donald Damm spoke against the motion, feeling that there were other less expensive alternatives available, including: an addition, use of Camp Morgan Lodge, the upstairs of the Town Hall, or another existing building.

Many comments were then heard from the community both for and against the motion.

PAPER BALLOT VOTE:

Polls were open for one hour, between 3:17 pm and 4:17 pm.

Total Cast: 182, needed to pass: 122

YES: 128, NO: 54 MOTION CARRIED.

ARTICLE 3: Larry Leizure moved, "that the District raise and appropriate the sum of sixty-three thousand dollars (\$63,000.00), said sum to be raised by the issuance of bonds or serial notes in accordance with the provisions of RSA:33, the Municipal Finance Act, said sum to be used for the construction and related cost of a multipurpose room and further to appropriate to the purposes set forth in the bond issue, any interest or income earned on the proceeds from the sale of the bonds." Ferenc Nagy seconded the motion.

Mr. Leizure explained that this would enlarge the multipurpose room of the new school to forty-eight feet by thirty-eight.

Mr. Rhoades explained that the interest on the principal would be \$21,656.00, less the State aid would bring a net amount of \$65,756.00.

Philip Barker asked if this was the size of a half gym, and was answered, that it would not be quite that big but would have the height of a gym.

Mrs. Langlais asked what the purpose of the room would be, and Mr. Rhoades answered, it would provide for a larger room for all its original purposes, plus allow for an adequate sized physical education and assembly room.

Many questioned the difference between this article and article 4. Mr. Rhoades explained that this article asked to raise and appropriate the money by adding the additional cost on to the bond approved in article 2. Article 4 asked to raise and appropriate the money in a single year through taxation.

Bill Crowley asked what the sixty-three thousand dollars entailed, and Mr. Rhoades explained mortar, bricks, flooring, insulation, and construction items. He stated it did not include any athletic equipment.

Charlie Fields asked if the heating system would sufficiently heat the addition, and was answered yes.

Miss Sawyer asked how Millen Pond Road would take the travel the new school would demand, and was answered that six years ago the road was updated in anticipation of a new school.

Donald Damm stated that if we chose to pay for the addition in one year we would save on the interest payments involved in the bond.

Rufford Harrison moved to table this motion and take up article 4. The Moderator ruled that he would not entertain such a motion, as we already had a motion on the floor.

Mr. Harrison questioned the Moderator's ruling.

The Moderator stated he would stand by his ruling but would put the question before the people.

Mr. Harrison then moved to challenge the Moderator. Bob Spitz seconded his motion.

The Moderator explained a yes vote was in support of the challenge, a no vote was against the challenge.

VOICE VOTE motion failed, the Moderator's ruling stands.

PAPER BALLOT VOTE: On the original motion.

Polls were open for one hour, between 4:55 pm and 5:55 pm.

Total votes cast: 144, need to pass: 96.

YES: 74, NO: 70 Motion FAILED.

ARTICLE 4: Pamela Vaillancourt moved, "that the District raise and appropriate the sum of sixty-three thousand dollars (\$63,000.00) for the construction of a multipurpose room to be attached to the new school building." Ferenc Nagy seconded the motion.

VOICE VOTE: Motion CARRIED.

ARTICLE 5: Robert Crane moved as written. The article was read.

To see if the District will vote to authorize the School Board to enter into an agreement with the Town of Washington for the purpose of acquiring and maintaining a building site and related areas at the Camp Morgan Property upon terms and conditions agreeable to both parties; or take any other action in relation thereto. Philip Barker seconded the motion.

Julia Dunton asked if there would be any State aid available if the District were to purchase the property, and was answered no, not for Town owned property.

Bruce Woodbury asked if it had to be deeded with a specific amount of acreage, and Mr. Rhoades answered no.

Natalie Jurson asked if bids on the new school construction would be put out to local contractors. Mr. Rhoades stated that the School Board would encourage local trade and contractors to submit bids on the project.

Julia Dunton felt it would be wise for the School District to obtain its own deed for the property.

Bob Spitz questioned the septic being shared by both Camp Morgan and the School and if two deeds would interrupt it.

Mr. Rhoades stated no, easements would allow for such conditions. Mr. Rhoades also explained that right now the septic approval did not include Camp Morgan Lodge, but the Board has budgeted for water flow meters to be installed so that proof can be obtained warranting the approval of Camp Morgan Lodge to the septic system.

VOICE VOTE, motion carried.

ARTICLE 6: Lindsay Collins moved, "that the District vote to authorize the School Board to convey to the Town of Washington the existing school facility, located on land of the Town at the Washington Common, upon terms and conditions acceptable to the School Board and to the Selectmen of the Town of Washington." William Rhoades seconded the motion.

The question was asked, what would the Selectmen do with the building.

Mr. Collins stated that the Selectmen had not been "counting their chickens," and therefore had no concrete plans, but their ideas included using the school for office space because it was more economical and to allow the Historical Society use of the Town Hall.

VOICE VOTE, motion CARRIED.

ARTICLE 7: Pamela Vaillancourt moved, "that the District determine and appoint the salaries of the School Board and fix the compensation for any other officers or agents of the District as printed in the Annual Report." William Rhoades seconded the motion.

VOICE VOTE, motion CARRIED.

ARTICLE 8: Larry Leizure moved, "that the District accept the reports of agents, auditors and committees or officers chosen as printed in the Annual Report." Charlie Fields seconded the motion.

Bruce Woodbury asked if there were any errors or corrections we should know about.

Mr. Rhoades explained that yes, the school population was not correct due to a new family recently moving into town.

Michael Otterson pointed out to the people that the School Board took a cut in pay this year, and what an excellent job they do for the District, and felt they deserved our thanks.

The Board then received a standing round of applause.

VOICE VOTE, motion CARRIED.

ARTICLE 9: William Rhoades moved, "that the District, raise and appropriate the sum of five hundred twenty-seven thousand, one hundred seven dollars (\$527,107.00) 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." Ferenc Nagy seconded the motion.

Mr. Rhoades explained that this figure differs from the one published in the Annual Report, because the retirement amount is now better known, and the School Board chose to reduce the additional tuition students to only one additional middle school and one additional high school student.

Bob Spitz asked why over the past five years did the actual amount of money expended come in around ten percent under their budget.

Mr. Rhoades stated that in the 1990/1991 school year the actual amount expended came under their budget due to a combination of tuition and special education budgets and which were not expended fully.

Mr. Spitz asked how many special education students are budgeted for this year and last, and what are the actual number of those students.

Mr. Rhoades stated that in 1990/1991 there were two special education students and they budgeted for three, this year there are two special education students and they only budgeted for those two.

Julia Dunton asked if the teachers were getting a raise and was answered, no.

Mrs. Dunton asked how much of the budget was for health insurance.

Wayne Emerson answered that \$10,292.00 was budgeted for the Blue Cross Blue Shield plan JW policies.

Bob Spitz asked what the \$5,000.00 expended by the building committee but not appropriated for in 1990/1991 was for. And were there expenditures in the 1991/1992 budget from the building committee.

Mr. Rhoades explained that \$5,000.00 from 1990/1991 was for the septic engineering and approval for the new school building, and that in 1991/1992 the building committee expending approximately one or two thousand dollars in architect fees involved in the planning of the new school, but that most probably this amount will be paid for out of the bond money.

Julia Dunton moved to amend the motion, "to reduce the figure by \$15,000.00." Bob Spitz seconded the motion.

Mr. Spitz spoke in support of the amendment, feeling a budget should be as close to actual as can be without over-budgeting.

Audrey Rhoades spoke against the amendment, stating the School Board cannot overspend like the Town can, and that they have already reduced their budget.

Mr. Rhoades expressed his concern as there being no specific item in which the amendment addressed.

VOICE VOTE on Mrs. Dunton amendment, FAILED.

VOICE VOTE on the original motion, CARRIED.

ARTICLE 10: Dismissed.

ARTICLE 11: Dismissed.

ARTICLE 12: William Rhoades moved, "that the District authorize indefinitely or until the specific rescission of such authority, the School Board to apply for, accept and expend, without further action of the School District, money from a state, federal or other governmental unit or a private source, which becomes available during the fiscal year upon the following conditions:

- A. The money must be used for the legal purposes for which the School District can appropriate money.
- B. The School Board must hold a public hearing in connection with any proposed expenditure of funds.
- C. It shall not require the expenditure of additional School District funds.

This action is taken pursuant to the authority of RSA 198:20b." Robert Crane seconded the motion.

Mr. Rhoades explained that this article and motion is similar to those in the past with the exception to the fact that this motion allowed the authorization to continue indefinitely or until rescinded.

VOICE VOTE, motion CARRIED.

ARTICLE 13: To take any other action that may come legally before this meeting.

Robert Crane moved, "that the School Board take out a ten-year bond for the construction of the new school as passed in Article 2." Jim Hofford seconded the motion.

VOICE VOTE, motion CARRIED.

Jim Hofford urged the School Board to consider the teaching of a unit in ethics, values and morality for the coming year.

Marcia Goodspeed asked if the School Board had any thoughts of the sixth through eighth grades coming back to Washington.

Larry Leizure said no not at this time.

Bill Rhoades invited the parents of the middle school children to give the Board some feedback as to their opinions of the quality of the education they are receiving.

Philip Barker asked what the occupation date for the new school would be, and was answered December 1992.

Polls closed 6:50 pm.

Ferenc Nagy moved to adjourn the meeting at 6:51 pm, William Rhoades seconded the motion.

VOICE VOTE, motion CARRIED.

Respectfully submitted,

VICKI L. CRANE