

Town of Hillsborough ANNUAL REPORTS For The Year Ended December 31, 1987



HILLSBOROUGH WASTEWATER TREATMENT FACILITY

WASTEWATER TREATMENT FACILITIES

The Hillsborough Wastewater Treatment Facilities are a culmination of over 21 years of wastewater facilities planning. The project was initiated to reduce pollution in the Contoocook River by eliminating raw sewage discharges from the existing sewer system. The obstacles and delays that the project encountered were substantial, but through the efforts of many dedicated individuals in the Town of Hillsborough, the project reached a successful conclusion.

Designed by SEA Consultants, Inc. of Cambridge, MA and constructed by Daniel D'Onfro's Sons, Inc. of Leominster, MA the treatment facility began accepting wastewater on September 7, 1986 and by the spring of 1987, the raw sewage discharges to the Contoocook River were finally eliminated.

Prior to this project, over 65 percent of the town was served by an older sewer system which discharged untreated wastewater to the Contoocook River through five outfalls. The project included two pumping stations, a double siphon and dosing chamber under the river, the elimination of some sections of old sewer that contributed excessive infiltration of surface water into the system, and over 40,000 linear feet of new interceptor and lateral sewers. The project added about 200 customers to the municipal system. It is a project in which the residents, the Sewer Study Committee members, the Selectmen, the Water and Sewer Commissioners and all those involved over the years, can feel a sense of accomplishment and pride.

ALC: NOT THE REPORT OF THE REPORT

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TOWN OFFICERS

Moderator Leigh Bosse — 1988

Selectmen and Assessors Chairman, Michael B. Jones — 1988 Ervin R. Lachut — 1989 Robert R. Charron — 1990

> Administrative Assistant Peter A. Chamberlin

Town Clerk Donald E. Knapton, Jr.

> Town Treasurer Linda S. Blake

Chief of Police Charles R. Kowalski

Fire Chief Richard R. Ritter

Overseer of the Poor and Health Officer Emily A. Whitney

> Collector of Taxes Shirley Hare

Fire Warden Harold Grimes, Jr.

Supervisors of the ChecklistClifford H. Blanchard — 1990Robert J. Johnson — 1992Edward E. Bedell — 1988

Trustees of the Fuller Public LibraryJoan Macfarlane — 1988Margaret Ashcroft — 1990Rev. H. Gardner Andersen — 1989

Trustee of Trust Funds Henry E. Woods — 1988 _ Walter C. Sterling — 1990 Daniel G. Hingston — 1989

> Auditors Melanson Greenwood and Company P.A.

Community Building Governing Board, Robert Christenson, Chairman — 1990 Donald Ager — 1990 Norma Mellen — 1989 Shirley Hare — 1988 Rev. H. Gardner Andersen — Library Ex-Officio Michael B. Jones — Selectman Ex-Officio

Planning Board John Tolman, Chairman — 1990 Russel Heston — 1989 John Lind — 1989 Mabel Ager — 1989 Herbert Hansen — 1990 Jolayne Boynton — 1990

Robert R. Charron, Selectmen Ex-Officio

Park Board

Carlton Flanders, Chairman – 1988

Fran Charron, Secretary/Treasurer – 1990

Gary Morin — 1990 Bruce Campbell — 1989

Chuck Hazen — 1988 Walter Amadio, Jr. — 1990 Arnold Cicchetti — 1989

Conservation Commission

Norma Hubbard — 1988, Steven Bethel — 1989, Co-Chairmen Herman Whipple — 1990 Marion Baker — 1988 Alex Macfarlane — 1990 Rosamon Cole — 1988 Norman Corliss — 1989

Water/Sewer Commisioners

Donald McCulloch — 1988 Eugene Edwards — 1989 Walter Crane — 1990

Zoning Board of Adjustment

Charles Knight, Chairman — 1989Russell Galpin — 1990James Marvin — 1988Bonnie Morse — 1989Pamela Pascale — 1990

Historic District Commission

Dave Webb, Chairman — 1990 Richard Withington, Jr., Vice-Chairman — 1989 Marshall Barnes, Secretary — 1990 John Lind, Planning Board Ex-Officio — 1989 Ervin R. Lachut, Selectmen Ex-Officio — 1989

Youth Service Advisory Board

Virginia Mierins, Hillsborough — 1989
Joseph Byk, Jr., Hillsborough — 1989
Verna Whipple, Hillsborough — 1988
Rev. Stanley Keach, Deering — 1990
David Nazro, Deering — 1989
Rachael Reinstein, Antrim — 1990

SELECTMEN'S REPORT

The calendar year 1987 drew to a close leaving behind yet another year of growth and change for our community. Throughout the year your Selectmen have been working diligently to help guide this growth and change into real progress for Hillsborough.

The tragedy in the collapse of the Highway Garage turned into a plus for the Town as the structure was rebuilt, under the watchful eye of Selectman Lachut, to more exacting specifications than originally constructed and at no additional cost to the Town.

At the March Town Meeting, Bob Charron joined the Board. He has worked hard to properly represent Hillsborough in the Concord Regional Solid Waste/Resource Recovery Cooperative. In conjunction with this project there are several articles on the 1988 Town Meeting Warrant which will facilitate our transferring of trash to the incinerator project, hopefully as soon as March of 1989.

Selectman Charron has also been the Board's representative to the Municipal Building Feasibility Study Committee. This committee of local citizens was appointed to study the current and future space needs for all town departments. This study and suggestions as how best to fill the needs, will be presented to the Town sometime in 1988.

The Municipal Wastewater Treatment Facility, which we waited so many years for, has been on line for more than a year now and, with few exceptions, is performing up to expectations. In fact, the plant has been judged to be a model plant both in design and performance and is used by both the State and engineering firms as an example of how to build a unit such as this. This facility is now under the jurisdiction and in the capable hands of our Water & Sewer Commissioners.

As is well known, we lost a fine Chief of Police when Dave Miles made a decision to return to Maine. Even with Chief Miles premature departure we are hopeful the appointment as Chief of someone from within the Department will bring long term positive benefits to the Town. Chief Charles Kowalski has the background in police work and knowledge of the community to make our Police Department one to be proud of.

The year closed out with our community in a positive mode in which we can all look forward to a progressive New Year. The tax rate has been lowered due to outstanding growth in the tax base coupled with careful budget planning and control.

Our Community Development Block Grant application is progressing well. A great deal of input and support has been provided by the Chamber of Commerce Downtown Revitalization Committee and we are confident that Hillsborough's application will be successful.

Resignalization of the Rte 9 & 202 intersection seems to have taken a giant step forward along with improved communication between the Town and various state and federal agencies as a result of a meeting called by your Selectmen in December.

The Board of Selectmen wish to thank all of those citizens who have once again put forth that volunteer effort to help make our community a better place in which to live and work.

Respectfully submitted,

Michael B. Jones, *Chairman* for the Board.

Ervin R. Lachut Robert R. Charron *Board of Selectmen*.

State of New Hampshire

TOWN WARRANT

To the Inhabitants of the Town of Hillsborough, County of Hillsborough in said State, qualified to vote in Town affairs:

You are hereby notified to meet in the Hillsborough-Deering High School Auditorium in said Town on Tuesday, the eighth day of March, next, at ten o'clock in the forenoon. Balloting on Article one, election of officers; Article two, proposed changes to the Hillsborough Zoning Ordinance and Article three, proposed changes to election procedures, will take place between ten o'clock in the forenoon and seven o'clock in the afternoon. Article four through twenty-five will be taken up at 7:30 P.M.

Article 1. To choose one Selectman for three years; Town Clerk, Tax Collector, Town Treasurer for one year; Town Moderator for one year; Supervisor of Checklist for six years; Trustee of Trust Funds for three years; Trustee of the Fuller Public Library for three years; Water and Sewer Commissioner for three years and all other necessary Town Officers or agents for the ensuing year.

(To be voted by the official ballot)

Article 2. To see if the Town will vote to adopt the following amendments to the Hillsborough Zoning Ordinance.

QUESTION #1. Are you in favor of the proposed Ordinance changes as presented at Public Hearing on February 3, 1988:

- A. Under Land Use Ordinance, Section III. E. Expenses and Fees. To raise application fee to \$25.00 per lot for any subdivision application.
- B. Site Plan Review Regulations. Section 7.2. To raise application fee to \$25.00 per dwelling unit and/or \$50.00 per 1,000 square feet of gross commercial building area.
- C.Excavation Permit Regulations. Add cost of publication and posting to the fee schedule.

(A copy of which is on file at the Selectmen's and Town Clerk's office)

(To be voted on by the official ballot)(Recommended by the Planning Board)

QUESTION #2. Are you in favor of adopting an Official Town Map as required by State Statute R.S.A. 647:10. Said map includes existing streets, public and private.

(A copy of which is on file at the Selectmen's and Town Clerk's office)

(To be voted on by the official ballot)(Recommended by the Planning Board)

QUESTION #3. Are you in favor of adopting the petition to have Map 12, Lot 124 of the Town of Hillsborough Tax Map, now or formerly the property of the Estate of Howard Flanders, rezoned from rural to commercial.

(A copy of which is on file at the Selectmen's and Town Clerk's office)

(To be voted on by the official ballot)(Not Recommended by the Planning Board)

Article 3. To see if the Town will vote to adopt the provisions of RSA 654:34a to permit changes in Party affiliation, or not to be a member of any party, to be registered with the Town Clerk.

(By Petition) (To be voted on by the official ballot)

Article 4. To see if the Town will vote to appropriate the sum of \$950,000.00 for the costs of constructing a solid waste transfer station, including costs incidental and related

thereto, such appropriation to be raised by the issuance of serial bonds or notes under and in compliance with the provisions of the Municipal Finance Act, as amended, and to authorize the treasurer with the approval of the Selectmen to determine the details of such bonds or notes and to provide for their sale and award and specifically to appropriate to the purposes of said bond or note issue any interest or premium earned on the same; or take any other action in relation thereto.

(By the Selectmen) (To be voted on by ballot)

Article 5. To hear the reports of the Town Officers to Auditors, Agents, Committees or other Town Officers heretofore chosen or appointed and to pass; or to take any other action in relation thereto.

Article 6. To see if the Town will vote to raise and appropriate such sums of money as may be necessary for the operating expenses of the Town including General Government, Public Safety, Highways, Streets and Bridges, Sanitation, Health, Welfare, Culture and Recreation, Debt Service, Operating Transfers Out and all other current expenses of the Town; or to take any other action in relation thereto.

(By the Selectmen)

Article 7. To see if the Town will vote to raise and appropriate the sum of Eighty-two Thousand Dollars (\$82,000.00) for the purpose of purchasing a new four wheel drive dump truck and equipment for the Highway Department to be raised by the issuance of notes not to exceed Eighty-two Thousand Dollars (\$82,000.00) under and in compliance with the provisions of the Municipal Finance Act (N.H. RSA 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such notes and determine the rate of interest thereon and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such notes as shall be in the interest of the Town of Hillsborough; or to take any other action in relation thereto.

(By the Selectmen)

Article 8. To see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000.00) for the purpose of purchasing and raising the property now or formerly of the Hillsborough Improvement Corporation and further described as Map 23 Lot 155 of the Town of Hillsborough Tax Map (Page's Garage Property); or to take any other action in relation thereto.

(By the Selectmen & Downtown Revitalization Committee)

Article 9. To see if the Town will vote to appropriate and authorize the withdrawal of One Hundred and Seven Thousand Two Hundred and Forty-five Dollars (\$107,245.00) from the Sewer Department Revenue for the purpose of operating the Sewer Department and to appropriate the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn from the Sewer Reserve Fund for the purpose of improvements to the Sewer system as required during 1988; or to take any other action in relation thereto.

(By the Water & Sewer Commissioners)

Article 10. To see if the Town will vote to appropriate and authorize the withdrawal of Forty-five Thousand Four Hundred and Ninety-two Dollars (\$45,492.00) from the Water Department Revenue for the purpose of operating the Water Department and to appropriate the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn from the Water Reserve Fund for the purpose of making improvements to the water system as required during 1988; or to take any other action in relation thereto.

(By the Water & Sewer Commissioners)

Article 11. To see if the Town will vote to adopt, pursuant to RSA 31:39, an ordinance

to control and limit the collection and disposal of solid waste in the Town of Hillsborough; to ensure the supply of acceptable solid waste to the solid waste disposal facility to be constructed on behalf of the Concord Regional Solid Waste/Resource Recovery Cooperative by requiring that solid waste be delivered to such facility; to provide procedures and requirements for licensing of solid waste disposal sites; to prohibit violations of the ordinance or of orders or licenses issued thereunder; to provide penalties for such violations, a copy of which is on file at the Town Office; or take any other action in relation thereto.

(By the Board of Selectmen) (See Copy Attached To Posted Warrant)

Article 12. To see if the Town will vote to adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that the tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

(By Petition) (To be voted on by ballot) (Recommended By The Selectmen)

Article 13. To see if the Town will vote to authorize the Selectmen to name or change the name of streets, as permitted by NH RSA 231:33; or take any other action in relation thereto.

(By the Selectmen)

Article 14. To see if the Town will vote to adopt by reference as an ordinance the 1981 BOCA Basic Building Code, as amended, as established by the Building Officials and Code Administrators International, Inc. Enforcement penalties and remedies for Code violations shall be as permitted by N.H. RSA 676:17 and 676:15, as amended.

(By the Selectmen)

Article 15. To see if the Town will vote to adopt by reference as an ordinance the 1984 BOCA Basic National Fire Prevention Code, as amended, as established by the Building Officials and Code Administrators International, Inc. Enforcement penalties and remedies for Code violations shall be as permitted by N.H. RSA 676:17 and 676:15, as amended. (By the Selectmen)

Article 16. To see if the Town will vote to amend the bylaws regulating taxicabs as follows:

Section 3 Insurance. Repeal the present requirements and replace with the following:

All persons who make application for a license to operate a taxicab shall file proof of insurance with the Selectmen for the period during which the license is issued.

Insurance shall be with a company legally doing business in the State of New Hampshire and acceptable to the Selectmen. Minimum limits of coverage shall be \$300,000 bodily injury liability for each person; \$500,000 bodily injury liability for each occurrence; and \$25,000 property damage liability. Other coverages shall be as required by New Hampshire statutes.

The Town of Hillsborough shall be named as an insured, and the coverage shall not be cancelled without at least ten (10) days notice to the Selectmen.

Section 4 Fees for License. Increase the fees to \$25.00 for each taxicab for which a license certificate is issued.

(By the Selectmen)

Article 17. To see if the Town will vote to abandon the road known as the Hubbard-Wilson Road starting from a point at the junction of Stowe Mt. Road west of the Plumer house to the end of the road at the former Hubbard Pasture Gate; or take any other action in relation thereto.

(By the Selectmen)

Article 18. To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the Conservation Fund for the purposes of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the New Hampshire Land Conservation Investment Program (LCIP) RSA 221-A or other State of Federal Programs, and authorize the Selectmen to apply for and accept the state matching funds under the LCIP or other programs for the purposes of acquisition of the fee of lesser interest in conservation land. Said appropriated or donated funds and State matching funds may be expended by majority vote of the conservation commission; or take any other action in relation thereto.

(By Petition)

Article 19. To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Three Hundred and Eighty-six Dollars (\$13,386.00) for the purpose of purchasing a new Police Cruiser; or to take any other action in relation thereto.

(By Petition) (Not recommended by the Selectmen)

Article 20. To see if the Town will vote to authorize the Tax Collector to accept payments in prepayment of taxes as provided in RSA 80:52-a; or take any other action in relation thereto.

Article 21. To see if the Town will vote to authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for the purposes of which the Town may legally appropriate money; provided (1) that such grants and other moneys do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitations and expenditures of Town moneys, all as provided by RSA 31:95-b; or to take any other action in relation thereto.

Article 22. To see if the Town will vote to authorize the Board of Selectmen on behalf of the Town to accept land or other assets given to the town upon such terms or conditions that they consider to be in the best interest of the Town; or take any other action in relation thereto.

Article 23. To see if the Town will vote to authorize the Board of Selectmen to sell and convey by deed at a public auction, the title to real estate taken by the Town in default or redemption from tax sale or acquired by gift or other means; or to take any other action in relation thereto.

Article 24. To see if the Town will vote to instruct and empower the Board of Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town and in anticipation of taxes; or to take any other action in relation thereto. Article 25. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 16th day of February in the year of our Lord, Nineteen Hundred and Eighty-eight.

> MICHAEL B. JONES, Chmn ERVIN R. LACHUT ROBERT R. CHARRON Selectmen of Hillsborough, N.H.

A true copy of Warrant—Attest

ROBERT R. CHARRON Selectmen of Hillsborough, N.H.

TOWN OF HILLSBOROUGH OFFICE OF SELECTMEN

We hereby certify that we have posted a true copy of the within warrant at the Town Clerk's Office, the United States Post Office, Hillsborough/Deering High School, The Corner Store, Williams Store and the Hillsborough Community Building (Selectmen's Office).

February 17, 1988 State of New Hampshire Hillsborough County MICHAEL B. JONES, Chairman ERVIN R. LACHUT ROBERT R. CHARRON Board of Selectmen

Then personally appeared Michael B. Jones, Ervin R. Lachut and Robert R. Charron and made oath that the above statement is true.

DONALD E. KNAPTON, Jr. Town Clerk

BUDGET OF THE TOWN OF HILLSBOROUGH, N.H.

Appropriations and Estimated Revenue For The Ensuing Year January 1, 1988 to December 31, 1988

PURPOSES OF	Appropriation	Actual	Appropriation Ensuing Fiscal
APPROPRIATIONS	1987	1987	Year 1988
General Government:			
Town Officers' Salaries	\$ 64,777.00	60,414.00	\$ 44,600.00
Town Officers' Expense	46,475.00	51,444.00	74,315.00
Tax Collector's Expense	11,628.00	10,201.00	25,043.00
Town Clerk Expense	0.00	0.00	10,165.00
Election & Registration	1,300.00	1,629.00	3,045.00
Cemetery	17,150.00	15,438.00	18,710.00
Community Building	22,600.00	20,010.00	45,350.00
Fire & Police Station	23,680.00	21,063.00	23,720.00
Reappraisal Of Property	6,500.00	8,143.00	8,000.00
Planning & Zoning	6,725.00	12,741.00	8,875.00
Legal	8,000.00	8,797.00	8,000.00
Audit	6,500.00	6,200.00	7,000.00
Pierce Homestead Upkeep	1,500.00	1,602.00	1,500.00
Historic District Commission	100.00	93.00	100.00
Tax Map Update	0.00	0.00	11,500.00
Public Safety:			
Police Department	189,252.00	187,784.00	207,788.00
Fire Department	62,905.00	62,662.00	72,000.00
Forest Fire	3,000.00	2,515.00	4,000.00
Dispatch Center	79,385.00	78,066.00	85,890.00
Office Of Youth Services	23,603.00	22,616.00	52,900.00
		,	
Highways, Street & Bridges: Town Maintenance	227,610.00	281,030.00	268,150.00
Roads & Sidewalk Maintenance	40,000.00	39,302.00	50,000.00
Street Lighting	25,000.00	27,268.00	30,000.00
Central Square Resignalization	0.00	0.00	25,000.00
Bridge Repair	7,500.00	7,500.00	1,000.00
	7,900.00	7,900.00	1,000.00
Sanitation:		20 (02 00	
Landfill	44,750.00	39,603.00	70,550.00
Health:			
Visiting Nurse	11,900.00	11,718.00	11,900.00
Mental Health	3,705.00	3,705.00	3,783.00
Animal Control	2,200.00	3,163.00	3,400.00
Welfare:			
General Assistance	15,000.00	13,316.00	24,205.00
Culture & Recreation:			
Library	26,431.00	26,431.00	32,565.00
Parks & Playgrounds	17,300.00	9,371.00	15,000.00
Patriotic Purposes	600.00	600.00	600.00
Conservation Commission	375.00	375.00	600.00
Manahan Park	22,000.00	20,651.00	24,730.00
Fireworks	1,000.00	1,000.00	1,500.00

Senior Citizens' Activities	0.00	0.00	5,700.00
Senior Citizens' Van	1,300.00	1,355.00	0.00
Senior Citizens' Programs	1,500.00	1,510.00	0.00
Debt Service:			
Interest On Long-Term Debt	136,600.00	136,527.00	143,958.00
Interest On Tax Anticipation	70,000.00	55,812.00	70,000.00
Principal On Long-Term Debt	147,224.00	147,224.00	165,194.00
Principal On Long-Term Debt	14/,224.00	14/,224.00	105,194.00
Capital Outlay:			
Grimes Field Improvements	5,000.00	0.00	0.00
Meals On Wheels	3,250.00	3,250.00	0.00
Police Cruiser	12,700.00	12,561.00	0.00
Community Building Ramp	9,500.00	1,063.00	0.00
Con. Comm. Land Purchase	1,500.00	1,500.00	0.00
Highway Department Pickup	17,000.00	17,019.00	0.00
Transfer Station	32,500.00	28,229.00	0.00
Recodification Of Ordinances	7,500.00	3,760.00	0.00
Highway Dump Truck	0.00	0.00	82,000.00
C.D.B.G. Block Grant	6,000.00	1,335.00	0.00
Page Garage Purchase	0.00	0.00	70,000.00
Miscellaneous:			
Municipal Water Department	35,000.00	96,602.00	50,492.00
Municipal Sewer Department	73,770.00	80,740.00	112,245.00
Soc. Sec. & Retirement	46,773.00	46,016.00	47,670.00
Insurance	81,980.00	78,997.00	100,000.00
Health Insurance	49,690.00	43,957.00	52,140.00
District Court	3,043.00	3,043.00	0.00
TOTAL Appropriations	\$1,762,281.00	\$1,816,951.00	\$2,174,883.00
LESS: Amount of Estimated Reven	\$1,349,341.00		

AMOUNT of Taxes to be Raised

Estimated Revenue 1987	Actual Revenue 1987	Estimate Revenue 1988
20,000.00	\$ 25,791.00	\$ 20,000.00
15,000.00	25,700.00	25,000.00
39,500.00	44,418.00	47,450.00
2,500.00	2,878.00	2,500.00
1,300.00	1,662.00	1,600.00
115,561.00	132,445.00	132,445.00
72,924.00	72,924.00	81,532.00
169,578.00	169,578.00	168,778.00
2,800.00	3,022.00	3,000.00
1,000.00	1,089.00	1,000.00
210,000.00	257,783.00	250,000.00
	Revenue 1987 20,000.00 15,000.00 39,500.00 2,500.00 1,300.00 115,561.00 72,924.00 169,578.00 2,800.00 1,000.00	Revenue 1987 Revenue 1987 20,000.00\$25,791.0015,000.00 $25,700.00$ 39,500.00 $44,418.00$ 2,500.00 $2,878.00$ 1,300.00 $1,662.00$ 115,561.00 $72,924.00$ 169,578.00 $169,578.00$ 2,800.00 $3,022.00$ 1,000.00 $1,089.00$

\$ 825,542.00

Destination	000.00	1.07(.00	1 100 00
Dog Licenses	900.00	1,076.00	1,100.00
Business Licenses & Permits	4,300.00	5,297.00	4,750.00
Filing Fees	50.00	37.00	35.00
Parking Fines	600.00	1,440.00	1,400.00
Pistol Permits	185.00	252.00	300.00
Charges For Services:			
Income From Departments	44,324.00	49,384.00	49,500.00
Rent Of Town Property	1,250.00	691.00	700.00
Youth Services	5,000.00	0.00	35,000.00
Dispatch Center	25,000.00	21,148.00	29,500.00
-	-,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Miscellaneous Revenues:			
Interest On Deposits	70,000.00	90,787.00	70,000.00
Sale Of Town Property	5,580.00	68,853.00	15,530.00
Hydro-electric Revenue	14,000.00	0.00	18,750.00
Insurance Refunds	3,000.00	132,065.00	3,000.00
Other Miscellaneous Revenue	4,750.00	25,225.00	2,350.00
Other Financing Sources:			
Proceeds Of Long-Term Debt	0.00	0.00	82,000.00
Sewer Department Revenue	73,770.00	76,010.00	112,245.00
·	35,000.00	63,619.00	50,492.00
Water Department Revenue			
Wastewater Fund Receipts	5,437.00	10,077.00	0.00
Revenue Sharing Fund Receipts	0.00	11,228.00	0.00
Income From Trust Funds	37,684.00	17,243.00	39,384.00
Unencumbered Fund Balance	25,000.00	154,000.00	100,000.00
TOTAL Revenues & Credits	\$1,005,993.00	\$1,465,722.00	\$1,349,341.00

ASSESSED					TAX PA	AYER (COST	IN DO	LLARS					
PROPERTY VALUE	APPI	ROPRI	ATION	(000	OMITT	red)(s	\$10658	55336	NET A	ASSESS	SED VA	ALUAT	ION)	
(000) (OMITTED)	10	20	30	40	50	60	70	80	90	100	110	120	130	140
10	1	2	3	4	5	6	7	8	8	9	10	11	12	13
15	1	3	4	6	7	8	10	11	13	14	15	17	18	20
20	2	4	6	8	9	11	13	15	17	19	21	23	24	26
25	2	5	7	9	12	14	16	19	21	23	26	28	31	33
30	3	6	8	11	14	17	20	23	25	28	31	34	37	39
35	3	7	10	13	16	20	23	26	30	33	36	39	43	46
40	4	8	11	15	19	23	26	30	34	38	41	45	49	53
45	4	8	13	17	21	25	30	34	38	42	46	51	55	59
50	อิ	9	14	19	23	28	33	38	42	47	52	56	61	66
55	5	10	15	21	26	31	36	41	46	52	57	62	67	72
60	6	11	17	23	28	34	39	45	51	56	62	68	73	79
65	6	12	18	24	31	37	43	49	55	61	67	73	79	85
70	7	13	20	26	33	39	46	53	59	66	72	79	85	92
75	7	14	21	28	35	42	49	56	63	70	77	84	92	99
80	8	15	23	30	38	45	53	60	68	75	83	90	98	105
85	8	16	24	32	40	48	56	64	72	80	88	96	104	112
90	8	17	25	34	42	51	59	68	76	84	93	101	110	118
95	9	18	27	36	45	53	62	71	80	89	98	107	116	125
100	9	19	28	38	47	56	66	75	84	94	103	113	122	131
105	10	20	30	39	49	59	69	79	89	99	108	118	128	138
110	10	21	31	41	52	62	72	83	93	103	114	124	134	145
115	11	22	32	43	54	65	76	86	97	108	119	130	140	151
120	11	23	34	45	56	68	79	90	101	113	124	135	146	158
125	12	23	35	47	59	70	82	94	106	117	129	141	153	164
130	12	24	37	49	61	73	85	98	110	122	134	146	159	171
135	13	25	38	51	63	76	89	101	114	127	139	152	165	177

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED FOR THE TAX YEAR 1987

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. September 30, 1987 MICHAEL B. JONES

ROBERT R. CHARRON Selectmen of Hillsborough, N.H.

PURPOSES OF APPROPRIATIONS

General Government:	
Town officers' salaries	\$ 64,777
Town officers' expenses	46,475
Election and Registration expenses	1,300
Cemeteries	17,150
General Government Buildings	46,280
Reappraisal of property	6,500
Planning and Zoning	6,725
Legal Expenses	8,000
District Court Expense	3,043
Tax Collector's Expense	11,628
1986 Audit	6,500
Art #8 Community Building Ramp	9,500
Art #9 Recodification	7,500
Public Safety:	
Police Department	189,252
Fire Department	62,905
Forest Fire	3,000
Dispatch Center	79,385
Art #6 Police Cruiser	12,700
Highways, Streets, Bridges:	
Town Maintenance	227,610
Road Sealing	40,000
Street Lighting	25,000
Art #4 Highway Dept. Pickup	17,000
Art #17 Bridge Capital Reserve Fund	7,500
Sanitation:	
Landfill	44,750
Art #10 Solid Waste Transfer Station	32,500
Health:	
Youth Services Department	23,603
Visiting Nurse Association	11,900
Animal Control	2,200
Art #7 Mental Health	3,705
Welfare:	
General Assistance	15,000
Art #15 Meals On Wheels	3,250
Culture & Recreation:	
Art #11 'Parks Improvements	5,000

O i Citi and Ver	1 200
Senior Citizens Van	1,300
Senior Citizens Programs	1,500
Fireworks	1,000
Manahan Park	22,000
Library	26,431
Parks and Recreation	17,300
Patriotic Purposes	600
Conservation Commission	375
Franklin Pierce Homestead Upkeep	1,500
Historic District Commission	100
Debt Service:	1/7 22/
Principal on Long-Term Bonds & Notes	147,224
Interest Expense - Long-Term Bonds & Notes	136,600
Interest Expense - Tax Anticipation Notes	70,000
Capital Outlay:	
Art #16 Conservation Commission Land Purchase	1,500
Art #22 C.D.B.G. Grant	6,000
Miscellaneous:	·
	73,770
Municipal Sewer Department: Art #12	
Municipal Water Department: Art #13	35,000
FICA, Retirement & Pension Contributions	46,773
Insurance	81,980
Health Insurance	49,690
TOTAL APPROPRIATIONS	\$1,762,281
SOURCES OF REVENUE	
Taxes:	\$ 21.240
Taxes: Resident Taxes	\$ 21,240 1 300
Taxes: Resident Taxes Boat Taxes	1,300
Taxes: Resident Taxes Boat Taxes Yield Taxes	1,300 24,412
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes	1,300 24,412 25,000
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties	1,300 24,412 25,000 5,000
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax	1,300 24,412 25,000
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State:	$1,300 \\ 24,412 \\ 25,000 \\ 5,$
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax	1,300 24,412 25,000 5,000
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State:	$1,300 \\ 24,412 \\ 25,000 \\ 5,$
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant	1,300 24,412 25,000 5,000 5,000 89,642
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant	1,300 24,412 25,000 5,000 5,000 89,642 72,925
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land	$ \begin{array}{r} 1,300\\24,412\\25,000\\5,000\\5,000\\89,642\\72,925\\169,578\end{array} $
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits:	$ \begin{array}{r} 1,300\\24,412\\25,000\\5,000\\5,000\\89,642\\72,925\\169,578\\2,836\end{array} $
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees	$ \begin{array}{r} 1,300\\24,412\\25,000\\5,000\\5,000\\89,642\\72,925\\169,578\\2,836\\231,000\end{array} $
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses	$ \begin{array}{r} 1,300\\24,412\\25,000\\5,000\\5,000\\89,642\\72,925\\169,578\\2,836\\231,000\\900\end{array} $
Taxes: Resident Taxes Boat Taxes Yield Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees	$\begin{array}{r} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ \end{array}$
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\end{array}$
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees Parking Fines	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\\ 600\\ \end{array}$
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\end{array}$
Taxes: Resident Taxes Boat Taxes Yield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees Parking Fines	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\\ 600\\ 150\\ \end{array}$
Taxes: Resident Taxes Boat Taxes Yield Taxes Titerest and Penalties on Taxes Interest and Penalties on Taxes Interest and Penalties on Taxes Interest and Penalties on Taxes Interest and Penalties Taxed Taxes Taxes Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees Parking Fines Pistol Permits	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\\ 600\\ 150\\ 44,300\\ \end{array}$
Taxes: Resident Taxes Boat Taxes Boat Taxes Vield Taxes Interest and Penalties on Taxes Interest and Penalties on Taxes Intergovernmental Revenues-State: And Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees Parking Fines Pistol Permits	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\\ 600\\ 150\\ \end{array}$
Taxes: Resident Taxes Boat Taxes Boat Taxes Vield Taxes Interest and Penalties on Taxes Interest and Penalties on Taxes Interest and Penalties on Taxes Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees Parking Fines Pistol Permits Charges For Services: Income From Departments	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\\ 600\\ 150\\ 44,300\\ \end{array}$
Taxes: Resident Taxes Boat Taxes Vield Taxes Vield Taxes Interest and Penalties on Taxes Inventory Penalties Land Use Change Tax Intergovernmental Revenues-State: Shared Revenue-Block Grant Highway Block Grant State Aid Water Pollution Projects Reim. a/c State-Federal Forest Land Licenses and Permits: Motor Vehicle Permit Fees Dog Licenses Business Licenses, Permits and Filing Fees Filing Fees Parking Fines Parking Fines Distol Permits Charges For Services: Income From Departments Rent of Town Property	$\begin{array}{c} 1,300\\ 24,412\\ 25,000\\ 5,000\\ 5,000\\ 89,642\\ 72,925\\ 169,578\\ 2,836\\ 231,000\\ 900\\ 4,300\\ 50\\ 600\\ 150\\ 44,300\\ 800\\ \end{array}$

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Miscellaneous Revenues:		
Interest on Deposits		65,200
Sale of Town Property		55,000
Hydroelectric Revenue		14,000
Insurance Refunds		11,000
Other Miscellaneous		3,000
Other Financing Sources:		
Proceeds of Bonds and Long-Term Notes		108,770
Withdrawals from General Trust funds		36,000
Fund Balance		152,726
TOTAL REVENUES AND CREDITS		\$1,174,729
TAX RATE COMPUTATION		
Total Town Appropriations		\$1,762,281
Total Revenues and Credits		1,174,729
Net Town Appropriations		587,552
Net School Tax Assessment(s)		2,522,655
County Tax Assessment		209,859
Total of Town, School and County		\$3,320,066
Deduct Total Business Profits Tax Reimbursemen	t	(168,516)
Add War Service Credits		19,200
Add Overlay		25,910
Property Taxes To Be Raised		\$3,196,660
PROOF OF TAX RATE COMPUTA	TION	
Valuation 106,555,336 X Tax Rate 30.00 per 1	,000 = \$	3,196,660
TAX COMMITMENT ANALYS	IS	
Property Taxes to be Raised		3,196,660
Gross Precinct Taxes		53,747
Total		3,250,407
Less War Service Credits		19,200
Total Tax Commitment		3,231,207
TAX RATE BREAKDOWN Per \$1,000 Valuation		
TAX RATES	1987	1986
Town	5.52	7.76
County	1.88	1.56
School District	22.60	22.08
- Municipal Tax Rate	30.00	31.40

PRECINCT ASSESSMENT

Emerald Lake Village	Valuation	Appro.	Taxes	Rate
District	\$10,642,950	\$53,730	\$53,747	5.05
WAR	SERVICE TAX O	CREDITS		
		Numbe	r	Amount
Totally and Permanently I	Disabled		6	\$ 4,200
All other qualified person	S	30	0	15,000
				
TOTAL Number and Amou	unt	300		\$19,200
Resident Taxes		2,12	4	\$21,240

SUMMARY INVENTORY OF VALUATION

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. September 30, 1987 MICHAEL B. JONES

September 30, 1987 ERVIN R. LA ROBERT R. Selectmen o	ACHUT
VALUE OF LAND ONLY Current Use Residential Commercial Total Taxable Land	<pre>\$ 758,173.00 26,783,153.00 2,171,000.00 \$ 29,712,326.00</pre>
VALUE OF BUILDINGS ONLY Residential Manufactured Housing Commercial/Industrial	<pre>\$ 58,351,500.00 603,500.00 14,127,750.00 \$ 73,082,750.00</pre>
PUBLIC UTILITIES Electric	\$ 4,932.700.00
VALUATION Before ExemptionsBlind Exemption\$ 90,000.0Elderly Exemption 731,060,000.0Solar/Windpower Exemption 422,440.0TOTAL Dollar Amount of Exemptions\$1,172,440.0NET EVALUATION Upon Which The Tax Rate	0 <u>0</u>
is Computed EMERALD LAKE VILLAGE DISTRICT	\$106,555,336.00
Land, Residential Buildings	\$ 4,034,700.00 6,947,150.00
TOTAL Valuation before Exemptions Allowed Elderly Exemptions	\$ 10,981,850.00 \$ 75,000.00
NET VALUATION Upon Which The Tax Rate is Computed	\$ 10,906,850.00

FINANCIAL REPORT — TOWN OF HILLSBOROUGH FISCAL YEAR ENDED DECEMBER 31, 1987

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. February 2, 1988 MICHAEL B. JONES

MICHAEL B. JONES ERVIN R. LACHUT ROBERT R. CHARRON Selectmen of Hillsborough, N.H.

Assets		
Cash:	\$ 768,548.08	
All funds in custody of Town Treasurer Petty Cash Trustee	\$ 768,548.08 200.50	
Cash Payroll Account	50,000.00	
Morris Road Bond	1,021.89	
Capital Reserve Funds	431,088.11	
L/B Deeded to Town	5,679.79	
Prepaid Debt Service	50,749.33	
TOTAL CASH:		\$ 1,307,287.70
Taxes:		
Property Taxes Receivable	\$ 572,138.40	
Resident Taxes Receivable	6,856.00	
TOTAL TAXES RECEIVABLE:		\$ 578,994.40
Other Assets:		
Due from Trust Funds	\$ 14,654.49	
Due from Other Govt's	17,000.00	
		\$ 31,654.49
TOTAL ASSETS:		\$ 1,917,936.59
Liabilities & Fund	Balance	
Current Liabilities:		
Morris Road Bond	\$ 1,021.89	
Capital Reserve Funds	431,088.11	
Taxes Bought by Others	40,140.17	
Estimated Uncollectable	25,090.00	
Tax Collector Overpayments	41,943.57	
School District Taxes Payable	1,211,326.17	
Yield Taxes Payable	988.12	
Unexpended Balances Special Appropriations W/H S/S Payable	24,642.00 1,362.02	
	1,302.02	
TOTAL CURRENT LIABILITIES:		\$ 1,777,512.05
Due to other Govt's:		
Due to Town of Deering	\$ 5,292.73	
TOTAL DUE TO OTHER GOVT'S:		\$ 5,292.73
TOTAL LIABILITIES:		\$ 1,782,804.78

UNRESERVED FUND BALANCE:			\$	135,131.81
TOTAL LIABILITIES & FUND BALANCE:			\$	1,917,936.59
Receipts				
-				
Property Taxes: Property Tax Receivable 1987	\$	2,729,435.35		
Property Tax Receivable 1986	w	452,540.66		
SUBTOTAL:			\$	3,181,976.01
			*	5,101,770.01
Resident Taxes: Resident Tax Receivable 1987	\$	21,648.00		
Resident Tax Receivable 1986	*	3,833.00		
Resident Tax Receivable 1985		190.00		
Resident Tax Receivable 1984		120.00		
SUBTOTAL:			\$	25,791.00
Unredeemed Taxes:				
Unredeemed-1986	\$	51,743.32		
Unredeemed-1985		31,704.38		
Unredeemed-1984		13,811.42		
Unredeemed-1983		27.37		
Unredeemed-1982		265.00		
Unredeemed-1981		529.53		
SUBTOTAL:			\$	98,081.02
Other Taxes & Interest:				
Current Use Tax	\$	8,119.83		
Yield Tax Receivable Water Dept. Revenue		25,700.00 59,411.02		
Sewer Dept. Revenue		69,780.00		
Tax Collector Overpayments		26,746.81		
Resident Tax Penalties		456.00		
Interest & Costs		17,274.99		
Property Tax Interest		18,869.45		
Taxes Bought by Others		6,451.14		
Yield Tax Interest Inventory Penalties		263.39 2,778.49		
SUBTOTAL:		2,770.17	\$	225 951 12
				235,851.12
TOTAL TAX REVENUE:			\$	3,541,699.15
Intergovernmental Revenues:	æ	250 150 /1		
State Shared Revenue State Aid Water Pollution	\$	258,158.41 169,578.00		
Current Use Filing Fees		3.00		
Re-imb Forest Land		3,022.00		
Re-imb Forest Fire		1,089.38		
Highway Block Grant		72,924.60		
Boat Taxes		1,662.85		
SUB-TOTAL:			\$	506,438.24
Licenses & Permits:				
Motor Vehicle Permits	\$	257,783.00		
Dog Licenses		1,076.50		

Elections & Registrations	117.00	
Sign Permit Fees	232.00	
Building Permits	4,320.00	
Marriage License Fees	689.00	
Filing Fees	37.00	
Oil Burner Permits	288.00	
Pistol Permits	180.00	
CUD TOTAL		\$ 264,722.50
SUB-TOTAL:		\$ 264,722.50
Fines & Forfeits:		
District Court	\$ 8,044.96	
Parking Fines	1,165.00	
SUB-TOTAL:		\$ 9,209.96
SUD-TOTAL:		φ 9,209.90
Charges for Services:		
Dispatch General 1987	\$ 7,958.49	
Deering Dispatch	5,460.00	
Antrim Dispatch	5,224.51	
Washington Dispatch	2,506.50	
Police Department Receipts	6,391.00	
Highway Dept Re-imb	1,254.91	
Landfill General Receipts	48.00	
Deering Landfill	46,049.45	
Deering Landfill Overpayment	1,261.00	
Windsor Landfill	2,410.30	
Perpetual Care	1,100.00	
Cemetery Lots	340.00	
Community Building Rents	691.50	
Town Histories	40.00	
Fire Department Income	1,400.00	
Park Board Receipts	1,370.00	
Tax Collector Receipts	4.00	
Town Office Re-imb	862.57	
SUB-TOTAL:		\$ 84,372.23
		* 0 - ,0 , 0
Miscellaneous Revenue:		
TANs Payable	\$ 1,500,000.00	
Sale of Town Property	68,473.49	
Insurance Refunds	132,065.68	
Town Poor Re-imb	840.31	
Animal Control	875.00	
Planning & Zoning Interest Income M/M Account	3,481.75	
	69,902.46	
Interest Income C/M Other Revenue	20,885.05	
	22,876.02	
Windsor Agreement Viold Tay Deposite	2,000.00	
Yield Tax Deposits Due from Wastewater Fund	1,771.10	
Due from R/S	10,077.50 11,228.62	
Misc Adjustments to Cash	175.91	
Re-imb from Historical Society	103.78	
Water Dept Town Office	4,208.78	
Sewer Dept Town Office	1,923.00	
Sewer Dumping Fees	4,307.00	
oewer Dumping rees	4,507.00	

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Canceled Checks	21,259.47	
Income from Trust Funds	17,243.97	
SUB-TOTAL:		\$ 1,893,698.89
TOTAL BUDGETED REVENUE:		\$ 6,300,140.97
		φ 0,500,140.97
Transfer In From Other Funds:		
Transfer in Water Reserve	\$ 32,982.43	
Transfer in Sewer Reserve	4,730.21	
All Investments	4,563,584.95	
SUB-TOTAL:		\$ 4,601,297.59
TOTAL RECEIPTS ALL SOURCES		\$10,901,438.56
Cash On Hand January 1, 1987		\$ 422,195.06
GRAND TOTAL		\$11,323,633.62
Payments		
· · · · · · · · · · · · · · · · · · ·		
General Government:	¢ (0 /1/ 02	
Town Officers Salaries	\$ 60,414.82	
Town Officers Expense	51,444.87	
Tax Collector's Expense	10,201.60	
Election & Registration District Court	1,629.78	
	3,043.00 20,010.72	
Community Building Soc. Sec. & Retirement	46,016.48	
Insurance	78,997.73	
Planning & Zoning	12,741.01	
Health Insurance	43,957.53	
Legal Expense	8,797.61	
Pierce Homestead Upkeep	1,602.40	
Reappraisal of Property	8,143.09	
1984 Audit	6,200.00	
Historic District Comm.	93.20	
Cemetery	15,438.59	
SUB-TOTAL:		\$ 368,732.43
		\$ 500 ,7 52.1 5
Public Safety:	¢ 01.0(2.02	
Fire & Police Station	\$ 21,063.92 187 784 05	
Police Department	$\frac{187,784.95}{62,662.90}$	
Fire Department Animal Control	3,163.64	
Dispatch Center	78,066.99	
Forest Fire	2,515.82	
SUB-TOTAL:		\$ 355,258.22
		\$ 355,258.22
Highway, Streets, Brdgs:		
Street Lighting	\$ 27,268.32	
Town Maintenance	281,030.77	
Road Sealing	39,302.19	
SUB-TOTAL:		\$ 347,601.28
Health & Welfare:		
Landfill	\$ 39,603.97	

Town Poor Visiting Nurse		13,316.74 11,718.53		
SUB-TOTAL:			\$	64,639.24
			Ψ	01,037.21
Culture & Recreation: Youth Services	\$	22,616.59		•
Patriotic Purposes	Ψ	600.00		
Parks & Playgrounds		9,371.40		
Manahan Park		20,651.63		
Butler Park		52.93		
Fireworks		1,000.00		
S C Van		1,355.69		
S C Programs		1,510.25		
SUB-TOTAL:			\$	57,158.49
Debt Service:				
Principal LTN	\$	126,000.00		
Interest LTN		107,533.14		
Interest Tax Ant		55,812.50		
SUB-TOTAL:			\$	289,345.64
Capital Outlay:				
Art 16 Con Comm Land Purchase	\$	1,500.00		
Art 6 Police Cruiser		12,561.00		
Art 8 Community Bldg Ramp		1,063.50		
Art 7 Mental Health Art 4 Highway Dept Pickup		3,705.00 17,019.51		
Art 9 Recodification		3,760.75		
Art 22 Block Grant		1,335.01		
Art 10 Transfer Station		28,229.00		
Art 15 Meals on Wheels		3,250.00		
Art 17 Bridge Capital Reserve		7,500.00		
SUB-TOTAL:	_		\$	79,923.77
Budgeted Transfers Out:				
Water Department	\$	96,602.23		
Sewer Department		80,740.21		
Library		26,431.00		
Conservation Commission		375.00		
SUB-TOTAL:	_		\$	204,148.44
TOTAL BUDGETED EXPENSE:			\$	1,766,807.51
Unexpended Balances of Special Appropriations:				
Grimes Field Fence	\$	3,015.00		
Fire Station Paving		2,000.00		
Tax Map Update		2,882.25		
SUB-TOTAL:			\$	7,897.25
Non-Budgeted Operating Transfers Out:	đ	1 500 000 00		
TANs Payable	\$	1,500,000.00		
Emerald Lake Appropriation County Appropriation		53,770.00 209,859.00		
Hydro Project		209,859.00		
		20/.00		

Non-Expendable Trusts Tax Sale Redemptions	1,100.00 22,567.72	
*		
TOTAL NON-BUDGETED OPERATING TRANSFERS OUT:		\$ 1,787,563.72
Other Misc Adjustments:		
Tax Refunds	\$ 6,278.81	
School District Payable	2,470,541.00	
General Fund Investments	4,151,000.00	
1988 Payroll Cash Transfer	50,000.00	
Other Expense	3,975.00	
Yield Tax Escrow	1,651.18	
Deering Landfill	1,261.00	
Canceled Checks	21,259.47	
Tax Sale Expenditure	98,456.59 17,189.40	
Taxes Bought by Others Town Barn Damages	116,667.30	
Prepaid Debt Service Principal	22,285.27	
Prepaid Debt Service Interest	28,464.06	
Land Sale Expense	510.00	
Misc Adj Cash	96.99	
Due from Wastewater Project	4,640.00	
TOTAL MISC OTHER ADJUSTMENTS:		\$ 6,994,276.07
TOTAL PAYMENTS ALL PURPOSES		\$10,556,544.55
Cash on Hand December 31, 1987		\$ 767,089.07
GRAND TOTAL		\$11,323,633.62
Schedule of Long Tern	Indebtedness	
Schedule of Long Tern AS OF DECEMBER		
	51, 1907	
Long Term Notes Outstanding:	¢ (2,200,00	
Town Barn Note	\$ 42,200.00	
TRA Note	10,000.00	
TOTAL NOTES OUTSTANDING:		\$ 52,200.00
Bonds Outstanding:		
Wastewater Treatment State Share	\$ 650,000.00	
Wastewater Treatment Town Share	1,573,563.00	
TOTAL BONDS OUTSTANDING:		\$ 2,223,563.00
OUTSTANDING LONG TERM DEBT:		
DECEMBER 31, 1987		\$ 2,275,763.00
Reconciliation of Outstanding L	ong Term Indebted	Iness
Outstanding Long Term Debt		
December 31, 1986		\$ 1,982,987.00
New Debt Created 1987:		
Bonds Issued	\$ 435,000.00	
TOTAL:		\$ 435,000.00

Debt Retirement During Fiscal Year: Long Term Notes Paid Bonds Paid

\$ 31,000.00 111,224.00

\$ 142,224.00

Outstanding Long Term Debt: December 31, 1987

\$ 2,275,763.00

SCHEDULE OF TOWN PROPERTY

Town hall, lands and buildings	281,700
Furniture and equipment	12,000
Library, furniture and equipment	3,262
Police department, equipment	20,700
Fire department, land and buildings	282,850
Fire department, equipment	135,000
Highway department, land and buildings	202,650
Highway department, equipment	203,511
Highway department, materials and supplies	1,500
Parks, commons and playgrounds	553,250
Water supply facilities	103,750
Sewer plant and facilities	2,700
Schools, lands and buildings	2,871,450
All lands and buildings acquired through tax collector's deeds	73,100

Total

4,747,423

AUDITORS' REPORT

Board of Selectmen Town of Hillsborough, New Hampshire

We have examined the general purpose financial statements of the Town of Hillsborough, New Hampshire as of and for the year ended December 31, 1986 as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards, and included such tests of the accounting records, and such other auditing procedures as we considered necessary in the circumstances.

As discussed in Note I(F)i(b) to the financial statements, the Town's method of property tax revenue recognition does not conform with generally accepted accounting principles. This results in an overstatement of the December 31, 1986 general fund balance of \$495,624.

The Town has not maintained 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 the financial report.

In our opinion, except for the effects on the financial statements of the matters referred to in the second and third paragraphs of this report, the aforementioned general purpose financial statements present fairly the financial position of the Town of Hillsborough, New Hampshire, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Melanson, Greenwood & Co. Nashua New Hampshire June 8, 1987

TOWN TREASURER'S REPORT

FISCAL YEAR ENDED DECEMBER 31, 1987

Balance On Hand January 1, 1987		\$422,195.06
Received During Year:		
Town Clerk	\$ 259,576.00	
Tax Collector	3,541,699.15	
Other Funds	928,963.36	
Transfers In	6,164,712.64	
	\$10,894,951.15	
Disbursements During Year:		
Town Orders	\$ 6,405,544.55	
Transfers Out	4,151,000.00	
	\$10,556,544.55	
D1 O U 1D 1 21 10		¢7(0(01((

Balance On Hand December 31, 1987

\$760,601.66

LINDA S. BLAKE Town Treasurer

HILLSBOROUGH REVENUE SHARING FUND REPORT

Balance January 1, 1987 Interest 1987	\$ 609.54	\$ 10),619.08
Expended During Year: Due To G/F	11,228.62		
Balance December 31, 1987		\$	0.00
		LI	INDA S. BLAKE

LINDA S. BLAKE Town Treasurer

SPECIAL FUNDS REPORT

FISCAL YEAR ENDED DECEMBER 31, 1987

Campbell 1	Fund For	Boys
------------	----------	------

(Bank of N.H	. Savings A	Account)	
Balance January 1, 1987			\$ 892.86
Interest 1987	\$	5.52	
Transfers Out To Fox Fund		898.38	
Balance December 31, 1987			\$ 0.00

Hillsborough Water Department Reserve Fund

Balance January 1, 1987		\$193,084.74
Interest 1987	\$ 10,124.79	
Transfers Out To G/F	32,982.43	
Balance December 31, 1987		\$170,227.10
Investments:		
Bank of N.H. Money Market	\$117,336.18	
Valley Bank C.D. 7.5/	52,890.92	
TOTAL		\$170,227.10

Hillsborough Sewer Department Reserve Fund

Balance January 1, 1987 Interest 1987	\$ 1,804.54	\$ 32,284.77
Transfers Out To G/F	4,730.21	
Balance December 31, 1987		\$ 29,359.10
Investments: Bank of N.H. Money Market	\$ 29,359.10	
TOTAL		\$ 29,359.10
		LINDA S. BLAKE

Town Treasurer

TOWN CLERK ACCOUNT YEAR ENDING DECEMBER 31, 1988

1987 Registrations	\$ 257,783.00	
		\$ 257,783.00
Dogs — 1987	980.50	
Penalties	96.00	
		1,076.50
Marriage Licenses	689.00	
		689.00
Filings	10.00	
		10.00
Geneology	10.00	
		10.00
Town History	7.50	
	· · ·	7.50

Paid To The Town of Hillsborough \$ 2

\$ 259,576.00

VITAL STATISTICS

BIRTHS	(51)
MARRIAGES	(51)
DEATHS	(46)

Donald E. Knapton, Jr. Hillsborough Town Clerk

TAX COLLECTOR'S REPORT FISCAL YEAR ENDED DECEMBER 31, 1987

DEBIT

		Levies Of:	
Uncollected Taxes —	1987	1986	Prior
Beginning of Fiscal Year (2)			
Property Taxes		\$434,854.48	
Resident Taxes		9,390.00	\$6,907.00
Yield Taxes		2,048.04	1,208.12
Sewer Taxes		6,240.00	
Water Taxes		5,716.68	
Bank Stock Tax			.75
Taxes Committed to Collector:			
Property Taxes	\$3,237,654.75		
Resident Taxes	21,240.00		
National Bank Stock Taxes	270.04		
Land Use Change Taxes	12,145.50		
Yield Taxes	23,828.16		
Sewer Taxes	72,160.00		
Water Taxes	58,825.00		
Added Taxes:			
Property Taxes	74.78	678.24	
Resident Taxes	4,800.00	1,110.00	
Water Taxes	975.00		
Sewer Taxes	1,680.00		
Overpayments:			
a/c Property Taxes	26,747.23		
Penalty on Property Taxes	2,548.49		
Interest Collected on			
Delinquent Taxes:	5,655.90	13,443.50	
Interest on Yield Taxes:	122.12		
Penalties Collected on Resident Taxes:	128.00	339.00	29.00
Interest on Land Use Change:	378.83		
TOTAL DEBITS	\$3,469,233.80	\$473,819.94	\$8,144.87

CREDIT

	1987	1986	Prior
Property Taxes	\$2,729,446.93	\$319,379.81	
Resident Taxes	21,648.00	3,813.00	\$ 290.00
Yield Taxes	25,841.27		
Sewer Taxes	65,540.00	4,240.00	
Land Use Change Taxes	7,981.00		
Interest Collected During Year	8,705.34	13,401.14	
Penalties on Resident Taxes	128.00	339.00	29.00
Water Taxes	55,186.02	4,225.00	
Overpayments	26,747.23		
Applied Credit Memos:	7,269.77		
Abatements Made During Year:			
Property Taxes	17,281.68	121,315.96	435.45

Resident Taxes	500.00	4,991.00	4,782.55
Sewer Taxes	320.00	320.00	
Water Taxes	100.00		
Bank Stock Tax			.75
Uncollected Taxes —			
End of Fiscal Year:			
(As Per Collector's List)			
Property Taxes	481,549.19		
Resident Taxes	4,513.00	1,615.00	1,399.00
Sewer Taxes	6,386.81		
Water Taxes	5,918.98		
Land Use Change Taxes	4,164.50		
Yield Tax	6.08	180.03	1,208.12
TOTAL CREDITS	\$3,469,233.80	473,819.94	8,144.87

SUMMARY OF TAX SALES ACCOUNTS FISCAL YEAR ENDED DECEMBER 31, 1987

DEBIT

	Tax Sales on Account of Levies Of			
	1987	1986	1985	Previous Years
*Balance of Unredeemed Taxes — Beginning of Fiscal Year **Taxes Sold To Town During	i		\$63,599.66	\$21,528.21
Current Fiscal Year Subsequent Taxes Paid	\$3,014.35	\$133,012.25		
Interest Collected After Sale		2,529.54	7,247.24	4,850.63
TOTAL DEBITS	\$3,014.35	\$135,541.79	\$70,846.90	\$26,378.84
C Remittance to Treasurer During Year:	REDIT			
Redemptions Interest & Costs After Sale		\$ 51,743.32 2,529.54	\$31,704.38 7,247.24	
Abatements During Year Deeded To Town During Year		4,787.24	11,820.05	396.46 5,524.52
Unredeemed Taxes—End of Year Unredeemed Subsequent Taxes	3,014.35	76,481.69	20,075.23	973.91
TOTAL CREDITS	\$3,014.35	\$135,541.79	\$70,846.90	\$26,378.84

> *These sums represent the total amount of Unredeemed Taxes, as of January 1, 1988 from Tax Sales held in Previous Fiscal Years.

> **Amount of Tax Sale(s) sold to town held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

DETAILED STATEMENT OF BUDGETED EXPENSE

Town Officers' Salaries

Appropriated Amount: \$64,777.00

Expenditures:	
Payroll	

Credits.

TOTAL EXPENSE:

\$ 60,414.82 \$ 60,414.82

Town Officers' Expense Appropriated Amount: \$46,475.00

Credits:		
Inventory Penalties	\$ 2,878.49	
Current Use Filing Fees	3.00	
Motor Vehicle Permits	257,783.00	
Sign Permit Fees	232.00	
Building Permit Fees	4,320.00	
Marriage License Fees	689.00	
Misc Filing Fees	37.00	
Town Histories	40.00	
Town Office Re-imb	862.57	
Boat Taxes	1,662.85	
Expenditures:		
Advertisements		\$ 1,064.27
Payroll Processing		4,415.37
Rent of P.O. Box		13.00
Computer Supplies		997.18
Town Clerk Dog Fees		273.00
Equipment Rental		1,952.43
Equipment Repair		1,365.57
Legal Publications		317.75
Mileage		229.05
Misc Expense		743.15
Office Equipment		105.31
Office Supplies		2,994.09
Payroll		25,276.23
Postage		2,695.15
Printing Expense		5,759.58
Professional Dues		77.00
Professional Publications		306.19
Registry of Deeds		398.28
Telephone		993.96
Training		818.31
Marriage License Fees		650.00
TOTAL EXPENSE:		\$ 51,444.87

Tax Collector's ExpenseAppropriated Amount:\$11,628.00

Cicuits:	
Tax Collector Receipts	\$ 4.00
Resident Tax Penalties	456.00
Interest & Costs	16,974.45
Property Tax Interest	18,869.45
Yield Tax Interest	263.39

Expenditures:		
Advertisements	\$	12.70
Box Rent Post Office	Ψ	13.00
Computer Supplies		394.42
Equipment Purchase		2,284.58
Equipment Repair		515.20
Misc Expense		610.00
Office Supplies		965.28
Postage		2,316.37
Printing Expense		1,196.42
Professional Dues		15.00
Registry of Deeds Expense		673.54
Telephone		516.61
Training Expense		688.48
TOTAL EXPENDITURES:	\$	10,201.60
1986 Audit Appropriated Amount: \$6,500.00		
Expenditures:		
Professional Services	\$	6,200.00
TOTAL EXPENDITURES:	\$	6,200.00
Election & Registration Appropriated Amount: \$1,300.00		
Credits:		
Misc Receipts \$ 117.0	00	
Expenditures:		
Advertisements	\$	74.47
Election Setup		150.00
Election Meals		134.26
Office Supplies		1.50
Payroll		695.00
Postage		25.28
Printing Expense		549.27
TOTAL EXPENDITURES:	\$	1,629.78
District Court		
Appropriated Amount: \$3,043.00		
Expenditures:		
Professional Services	\$	3,043.00
TOTAL EXPENDITURE:	\$	3,043.00
Community Building		
Appropriated Amount: \$22,600.00		
Credits:		
Community Building Rents \$ 691.5		
District Court 8,044.9	06	
Expenditures:		
Building Maintenance	\$	4,014.44
Building Repairs		853.39
Electricity		4,425.55

Equipment Purchase	800.00
Equipment Repair	449.09
Fuel Oil	3,900.94
Gasoline	5.90
Hardware	82.65
Janitorial Supplies	535.61
Payroll	4,416.64 349.31
Telephone Tires	8.50
Plants & Wreaths	168.70
TOTAL EXPENDITURE:	\$ 20,010.72
Social Security & Retirement	
Appropriated Amount: \$46,773.00	
Expenditures:	
Police Medicare	\$ 1,028.94
Police Retirement	7,684.16
Social Security	34,824.92
Town Retirement	2,478.46
TOTAL EXPENDITURE:	\$ 46,016.48
Insurance	
Appropriated Amount: \$81,980.00 Credits:	
Insurance Refunds \$ 14,429.27	
Expenditures:	
Pierce Homestead Floater	\$ 300.00
Property General Liability	21,976.00
Group Auto	26,113.00
Public Officials Liability	4,246.00
Tax Collector's Robbery	230.00
Police Liability Public Official Bond	5,008.00
Firemen's Retirement	1,397.00 264.00
Professional Services	2,631.25
Unemployment Compensation	1,582.48
Workers Compensation	14,639.00
Equipment Floater	611.00
TOTAL EXPENDITURE:	\$ 78,997.73
Planning & Zoning	
Appropriated Amount: \$6,725.00	
Credits: Planning & Zoning Passints 6 2 (81.75	
Planning & Zoning Receipts\$ 3,481.75	
Expenditures:	
Advertisements	\$ 2,125.90
Legal Fees	2,123.40
Office Supplies	51.95
Payroll Postage	4,752.26 818.55
Printing Expense	277.95
Professional Services	2,591.00
TOTAL EXPENDITURE: 35	\$ 12,741.01

Health Insurance	
Appropriated Amount: \$49,690.00	
Expenditures: Health Insurance	\$ 43,957.53
TOTAL EXPENDITURE:	\$ 43,957.53
Legal Expense	
Appropriated Amount: \$8,000.00	
Expenditures: Damages	\$ 64.91
Legal Fees	8,405.20
Refunds	327.50
TOTAL EXPENDITURE:	\$ 8,797.61
Pierce Homestead Upkeep Appropriated Amount: \$1,500.00	
Credits:	
Historical Society Re-imb \$ 103.7	78
Expenditures:	
Electricity Legal Fees	\$ 367.34 140.00
Maintenance & Improvements	946.04
Telephone	149.02
TOTAL EXPENDITURE:	\$ 1,602.40
Reappraisal of Property Appropriated Amount: \$6,500.00	
Expenditures:	
Professional Services	\$ 8,143.09
TOTAL EXPENDITURE:	\$ 8,143.09
Historic District Commission	
Appropriated Amount: \$100.00	
Expenditures:	\$ 7.88
Office Supplies Printing Expense	¢ 7.88 75.32
Professional Dues	10.00
TOTAL EXPENDITURE:	\$ 93.20
Cemetery Department	
Appropriated Amount: \$17,150.00	
Credits: Cemetery Lots \$ 340.0	0
	0
Expenditures: Advertisements	\$ 224.64
Building Maintenance	2.55
Equipment Purchase	1,226.48
Equipment Repair	229.30
Gasoline Lot Layouts	304.69 801.10
sor bayouts	001.10

Payroll	12,336.26
Tool Purchase	105.99
Vehicle Repair	207.58
TOTAL EXPENDITURE:	\$ 15,438.59

Fire & Police Station

Appropriated Amount: \$ 23,680.00

Expenditures:	
Building Maintenance	5,495.88
Contracted Costs	4,161.14
Electricity	4,731.11
Fuel Oil	3,148.05
Janitorial Supplies	278.52
Payroll	3,249.22
TOTAL EXPENDITURE:	\$ 21,063.92

Police DepartmentAppropriated Amount:\$189,252.00

Credits:		
Police Accident Reports	\$ 1,090.00	
Police Department Receipts	1,770.99	
Police Social Security Re-imb	1,095.00	
Police Payroll Re-imb	242.21	
Police Retirement Re-imb	500.80	
Parking Fines	1,440.00	
Pistol Permits	252.00	
Expenditures:		0 1 / - 2 1 -
Advertisements		\$ 1,473.17
Ammunition		725.50
Post Office Box Rent		26.00
Clothing Expense		2,772.31
Equipment Purchase		5,448.37
Gasoline		5,044.55
Investigative Aids		1,149.20
Firemen's Retirement		200.00
Legal Publications		339.72
Meals		66.08
Mileage		54.60
Office Equipment		102.99
Office Supplies		1,454.01
Payroll		154,988.13
Personal Expense		80.00
Postage		348.00
Printing Expense		639.70
Prisoner Expense		1,195.42
Professional Dues		60.00
Professional Publications		303.95
Professional Services		622.00
Radio Repair		1,566.75
Safety Supplies		411.82
Special Investigations		156.01
General Supplies		73.97

Telephone	2,348.63
Tires	575.06
Training Costs	1,228.39
Vehicle Repair	4,330.62
TOTAL EXPENDITURE:	\$187,784.95

Fire Department

\$

477.75 5,369.25 9,883.70 1,535.90 1,429.44 302.00 1,406.08

	ine beputti		
	Appropriated Amount:	\$62,9	05.00
Credits:			
Fire Department Incon	ne	\$	1,400.00
Oil Burner Permit Fees	;		288.00
Expenditures:			
Chemicals			
Clothing Expense			
Equipment Purchase			
Fire Alarm Maintenanc	e		
Gasoline			
Medical Expense			
Miscellaneous Expense			
Office Equipment			
Office Supplies			
Payroll			
Printing Expense			
Professional Dues			
Professional Publicatio	ns		

N

	-,
Office Equipment	165.00
Office Supplies	109.95
Payroll	26,470.50
Printing Expense	316.30
Professional Dues	142.50
Professional Publications	464.25
Radio Repair	3,212.76
Scott Air Pack Repair	585.90
Shoveling Hydrants	825.00
Telephone	1,006.97
Tires	1,107.35
Training Costs	720.00
Vehicle Repair	7,132.30
TOTAL EXPENDITURES:	\$ 62.662.90

Forest FireAppropriated Amount:\$3

\$3,000.00 Credits: \$ 1,089.38 Forest Fire Re-imb Expenditures: \$ 1,129.00 Equipment Purchase 1,060.29 Payroll 326.53 Radio Repair 2,515.82 \$ TOTAL EXPENDITURE:

Animal Control

Appropriated Amount: \$2,200.00

Credits:	
Dog Licenses	\$ 1,076.00
Animal Control Receipts	875.00

Expenditures:		
Board of Animals		\$ 2,780.50
Gasoline		383.14
TOTAL EXPENDITURE:		\$ 3,163.64
Dispatch Cente		
Appropriated Amount:	\$79,385.00	
Credits:		
Dispatch General 1987	\$ 7,958.49	
Deering Dispatch	5,460.00	
Antrim Dispatch Washington Dispatch	5,224.51	
Washington Dispatch	2,506.50	
Expenditures:		
Electricity		\$ 369.88
Miscellaneous		879.26
Office Equipment		559.00
Office Supplies		881.37
Payroll		69,987.81
Radio Repair		2,878.20
Telephone		2,511.47
TOTAL EXPENDITURE:		\$ 78,066.99
Street Lightin		
Appropriated Amount:	\$25,000.00	
Expenditures:		
Electricity		\$ 27,268.32
TOTAL EXPENDITURE:		\$ 27,268.32
		,
Highway Departs	nent	, -
Highway Departs Appropriated Amount:		
Appropriated Amount: Credits:	\$227,610.00	
Appropriated Amount: Credits: Highway Dept Receipts	\$227,610.00 \$1,254.91	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant	\$227,610.00 \$1,254.91 72,924.60	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant	\$227,610.00 \$1,254.91 72,924.60	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures:	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02 1,998.44 1,641.61
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02 1,998.44 1,641.61 1,710.20
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02 1,998.44 1,641.61 1,710.20 6,208.68
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting	\$227,610.00 \$1,254.91 72,924.60 22,876.00	<pre>\$ 402.02 1,998.44 1,641.61 1,710.20 6,208.68 895.50</pre>
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02 1,998.44 1,641.61 1,710.20 6,208.68 895.50 3,075.00
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02 1,998.44 1,641.61 1,710.20 6,208.68 895.50 3,075.00 5,909.41
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages	\$227,610.00 \$1,254.91 72,924.60 22,876.00	$\begin{array}{c} \$ & 402.02 \\ 1,998.44 \\ 1,641.61 \\ 1,710.20 \\ 6,208.68 \\ 895.50 \\ 3,075.00 \\ 5,909.41 \\ 32.99 \end{array}$
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages Diesel Fuel	\$227,610.00 \$1,254.91 72,924.60 22,876.00	\$ 402.02 1,998.44 1,641.61 1,710.20 6,208.68 895.50 3,075.00 5,909.41 32.99 8,483.37
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages Diesel Fuel Electricity	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages Diesel Fuel Electricity Equipment Purchase	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages Diesel Fuel Electricity Equipment Purchase Equipment Rental	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages Diesel Fuel Electricity Equipment Purchase	\$227,610.00 \$1,254.91 72,924.60 22,876.00	
Appropriated Amount: Credits: Highway Dept Receipts State Highway Block Grant Federal/State Flood Due from Federal/State Flood Expenditures: Advertisements Building Repair Chemicals/Paint Clothing Expense Cold Patch Blasting Roadside Mowing Aluminum Culvert Damages Diesel Fuel Electricity Equipment Purchase Equipment Rental Equipment Repair	\$227,610.00 \$1,254.91 72,924.60 22,876.00	

Hardware	3,164.56
Hot Top	1,091.36
Janitorial Supplies	342.51
Loader Repair	1,564.67
Lubricants	1,159.55
Miscellaneous	107.40
Office Supplies	94.75
Oxygen	621.66
Payroll	123,126.01
Plow Blades & Shoes	5,892.13
Propane	2,313.38
Radio Repair	1,267.21
Salt	12,676.36
Steel	701.61
General Supplies	3,699.80
Telephone Tires	1,536.23 3,491.41
Vehicle Repair	32,025.71
venicie kepan	52,025.71
TOTAL EXPENDITURE:	\$281,030.77
Road Sealing	
Appropriated Amount: \$40,000.00	
Expenditures: Emulsion	\$ 5.120.40
	\$ 5,120.40 1,569.60
Equipment Rental Hot Top	32,612.19
-	
TOTAL EXPENDITURE:	\$ 39,302.19
× 1011	
Landfill	
Appropriated Amount: \$44,750.00	
Credits: General Landfill Receipts \$ 48	.00
General Landfill Receipts\$ 48Deering Landfill Re-imb24,013	
Windsor Landfill 2,410	
	.00
Expenditures:	
Clothing Expense	\$ 281.05
Diesel Fuel	1,145.67
Electricity	345.43
Equipment Parts	25.00
Equipment Rental	245.00
Gasoline	858.61
Gravel	900.00
Hardware	67.09 11,625.59
Loader Repair Miscellaneous	389.79
Payroll	20,377.58
Propane	268.39
Rodent Control	126.00
Telephone	304.84
Vehicle Repair	242.93
Water Testing	2,401.00
TOTAL EXPENDITURE:	\$ 39,603.97
I OTAL LATENDITURE:	\$ 57,005.97

General Assistance Appropriated Amount: \$15,000.00

Appropriated Amount:	\$15,000.00	
Credits:	\$ 840.31	
Town Poor Re-imb	\$ 840.31	
Expenditures:		
Advertisements		\$ 33.28
Building Repair		973.69
Professional Dues		15.00
Professional Publications		29.00 118.23
Telephone Training Costs		111.50
Food Vouchers		4,346.44
Medical Vouchers		345.30
Rent Vouchers		5,829.43
Utility Vouchers		1,484.89
Transportation		29.98
TOTAL EXPENDITURE:		\$ 13,316.74
		* 20,02007 2
Visiting Nurse	e	
Appropriated Amount:	\$11,900.00	
Expenditures:		
Professional Services		\$ 9,918.53
Office Rental		1,800.00
TOTAL EXPENDITURE:		\$ 11,718.53
Youth Service		
Appropriated Amount:	\$23,603.00	
Appropriated Amount: Credits:	\$23,603.00	
Appropriated Amount:		
Appropriated Amount: Credits: Due from Town of Deering Expenditures:	\$23,603.00	
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements	\$23,603.00	\$ 316.01
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent	\$23,603.00	5.00
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair	\$23,603.00	5.00 603.44
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage	\$23,603.00	5.00 603.44 331.20
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies	\$23,603.00	5.00 603.44 331.20 187.24
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll	\$23,603.00	5.00 603.44 331.20 187.24 19,530.80
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies	\$23,603.00	5.00 603.44 331.20 187.24
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage	\$23,603.00	5.00 603.44 331.20 187.24 19,530.80 22.00
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security	\$23,603.00	5.00 603.44 331.20 187.24 19,530.80 22.00 5.00 502.50 89.91
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development	\$23,603.00	5.00 603.44 331.20 187.24 19,530.80 22.00 5.00 502.50
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security	\$23,603.00	5.00 603.44 331.20 187.24 19,530.80 22.00 5.00 502.50 89.91
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security TOTAL EXPENDITURE:	\$23,603.00 \$5,000.00	$5.00 \\ 603.44 \\ 331.20 \\ 187.24 \\ 19,530.80 \\ 22.00 \\ 5.00 \\ 502.50 \\ 89.91 \\ 1,023.49$
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security TOTAL EXPENDITURE: Patriotic Purpo	\$23,603.00 \$ 5,000.00	$5.00 \\ 603.44 \\ 331.20 \\ 187.24 \\ 19,530.80 \\ 22.00 \\ 5.00 \\ 502.50 \\ 89.91 \\ 1,023.49$
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security Toral EXPENDITURE:	\$23,603.00 \$5,000.00	$5.00 \\ 603.44 \\ 331.20 \\ 187.24 \\ 19,530.80 \\ 22.00 \\ 5.00 \\ 502.50 \\ 89.91 \\ 1,023.49$
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security Telephone TOTAL EXPENDITURE:	\$23,603.00 \$ 5,000.00	$5.00 \\ 603.44 \\ 331.20 \\ 187.24 \\ 19,530.80 \\ 22.00 \\ 5.00 \\ 502.50 \\ 89.91 \\ 1,023.49$
Appropriated Amount: Credits: Due from Town of Deering Expenditures: Advertisements Post Office Box Rent Equipment Repair Mileage Office Supplies Payroll Postage Professional Publications Program Development Social Security Telephone TOTAL EXPENDITURE: Patriotic Purpor Appropriated Amount:	\$23,603.00 \$ 5,000.00	5.00 603.44 331.20 187.24 19,530.80 22.00 5.00 502.50 89.91 1,023.49 \$ 22,616.59

TOTAL EXPENDITURE:

\$

600.00

Parks & Playgrounds

Appropriated Amount: \$17,300.00

Park Board Receipts	\$ 1,370.00	
Expenditures: Athletic Programs Plumbing Services Electricity Park Maintenance Equipment Repair Gasoline Hardware Janitorial Supplies Lab Fees League Fees Park Maintenance Payroll Sports Equipment Umpires		\$ $\begin{array}{c} 1,083.56\\ 154.00\\ 1,409.36\\ 2,088.99\\ 54.71\\ 21.55\\ 214.94\\ 32.00\\ 32.00\\ 165.00\\ 1,953.79\\ 1,434.50\\ 627.00\\ 100.00\\ \end{array}$
TOTAL EXPENDITURE:		\$ 9,371.40
Credits: Due from Manahan Trustees	\$22,000.00 \$20,666.46	
Expenditures: Park Maintenance Payroll		\$ 4,749.46 8,048.75

1 ayron	0,010.75
Telephone	71.63
Transportation	7,796.62
TOTAL EXPENDITURE:	\$ 20,666.46

Fireworks	
Appropriated Amount: \$1,000.00	
Expenditures:	
Fireworks	\$ 1,000.00
TOTAL EXPENDITURE:	\$ 1,000.00
Principal Long-Term Notes	

Appropriated Amou	nt: \$147,224.00	
Credits: State Aid Water Pollution	\$100,000.00	
Expenditures: Principal Payments		\$147,224.07
TOTAL EXPENDITURE:		\$147,224.07
	g-Term Notes	

Appropriated Amount: \$136,600.00

Credits: State Aid Water Pollution

Credits:

\$ 68,778.00

Expenditures: Interest Payments	\$136,527.80
TOTAL EXPENDITURE:	\$136,527.80
Interest Tax Anticipat Appropriated Amount:	ion
Credits: Interest G/F Cash Management Interest G/F Money Market	\$ 20,885.05 69,902.46
Expenditures: Tax Anticipation Interest	\$ 55,812.50
TOTAL EXPENDITURE:	\$ 55,812.50
Art 6 Police Cruise: Appropriated Amount: \$2 Expenditures:	r 12,700.00
Equipment Purchase	\$ 12,561.00
TOTAL EXPENDITURE:	\$ 12,561.00
Art 10 Transfer Station Appropriated Amount:	on 32,500.00
Expenditures: Engineering Miscellaneous Cooperative Dues	\$ 20,360.00 150.00 7,719.00
TOTAL EXPENDITURE:	\$ 28,229.00
Art 9 Recodification	n
Appropriated Amount: \$	7,500.00
Expenditures: Postage Professional Services	\$ 10.75 3,750.00
TOTAL EXPENDITURE:	\$ 3,760.75
Art 22 Block Grant Appropriated Amount: \$	t 6,000.00
Credits: Due from N.H.O.S.P.	\$ 12,000.00
Expenditures: Advertisements Professional Services	\$ 335.01 1,000.00
TOTAL EXPENDITURE:	\$ 1,335.01
Art 4 Highway Dept Pi Appropriated Amount: \$1 Expenditures:	ckup 17,000.00
Equipment Purchase	\$ 17,019.51
TOTAL EXPENDITURE:	\$ 17,019.51

Art 8 Community Bldg Ramp Appropriated Amount: \$9,500.00		
Expenditures: Professional Services	\$	1,063.50
TOTAL EXPENDITURE:	\$	1,063.50
Tax Map Update		
Printing Expense	\$	122.50
Professional Services		2,759.75
TOTAL EXPENDITURE:	\$	2,882.25
Senior Citizens Van		
Appropriated Amount: \$1,300.00 Expenditures:		
Gasoline	\$	35.14
Insurance		922.00
Van Storage Transportation Costs		75.00 323.55
TOTAL EXPENDITURE:	\$	1,355.69
Sonion Citinona Broonama		
Senior Citizens Programs Appropriated Amount: \$1,500.00 Expenditures:		
Gasoline	\$	10.25
Meals		125.00
Programs		150.00 1,225.00
Transportation		
TOTAL EXPENDITURE:	\$	1,510.25
Art 7 Mental Health Appropriated Amount: \$3,705.00		
Expenditures:		
Transfer to Hist Society	\$	3,705.00
TOTAL EXPENDITURE:	\$	3,705.00
Art 17 Bridge Capital Reserve		
Appropriated Amount: \$7,500.00 Expenditures:		
Transfer to Hist Society	\$	7,500.00
TOTAL EXPENDITURE:	\$	7,500.00
Art 15 Meals on Wheels		
Appropriated Amount: \$3,250.00		
Expenditures:	¢	2 250 00
Appropriated Amount	\$	3,250.00
TOTAL EXPENDITURE:	\$	3,250.00
Art 16 Con Comm Land PurchaseAppropriated Amount:\$1,500.00		
Expenditures: Transfer to Hist Society	\$	1,500.00
TOTAL EXPENDITURE:	\$	1,500.00

Water DepartmentAppropriated Amount:\$35,000.00

Credits:

Tax Collector Receipts	\$ 59,411.02	
Town Office Receipts	4,208.78	
Transfer In from Water Reserve	32,982.43	
Expenditures:		
Advertisements		\$ 176.79
Building Materials		36.08
Chlorine		4,058.58
Electricity		6,616.69
Engineering		4,459.78
Equipment Purchase		4,761.10
Equipment Rental		39,984.00
Hot Top		1,258.97
Legal Fees		370.00
Office Rental		200.00
Payroll		2,565.48
Postage		162.00
Printing Expense		26.60
Professional Dues		30.00
Radio Repair		48.10
Water Piping		31,377.06
Water Testing		471.00
TOTAL EXPENDITURE:		\$ 96,602.23

Sewer Department

A	p	proj	priated	Amount:	\$73,77	0.00
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Credits:		
Tax Collector Receipts	\$ 69,780.00	
Town Office Receipts	1,923.00	
Sewer Dumping Fees	4,307.00	
Transfer In from Sewer Reserve	4,730.21	
Expenditures:	\$ 80,740.21	
Advertisements	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 216.15
Post Office Box Rent		13.00
Building Materials		736.21
Chemicals		317.03
Chlorine		2,699.12
Clothing Expense		192.35
Electricity		23,472.67
Equipment Purchase		3,356.15
Equipment Rental		6,795.95
Equipment Repair		1,131.41
Fuel Oil		675.99
Gasoline		
Hardware		773.80
		509.71
Janitorial Supplies		754.81
Lab Fees		890.00
Legal Fees		695.00
Lubricants		35.78
Miscellaneous		1,592.77
Office Supplies		121.20
Oxygen		667.99

Payroll Postage			28,427.77 164.46
Professional Publicati	ons		75.00
Telephone Tool Purchase			1,588.54 341.25
Training Costs Vehicle Repair			142.00 205.55
Water Piping Utility Vouchers			3,491.55 657.00
TOTAL EXPEND	ITURE:		\$ 80,740.21
	Library		
Exponditures.	Appropriated Amount:	\$26,431.00	
Expenditures: Payroll			\$ 21,174.37

Books & Programs	3,200.00
Social Security	1,641.86
Transfer to Hist Society	414.77
TOTAL EXPENDITURE:	\$ 26,431.00
Conservation Commission	
Appropriated Amount: \$375.00	

Expenditures: Transfer to Hist Society	\$ 375.00
TOTAL EXPENDITURE:	\$ 375.00

TRUSTEES OF TRUST FUNDS REPORT FISCAL YEAR ENDED DECEMBER 31, 1987 Summary of Trust Funds Accounts, Showing Principal and Income for Fiscal Year

Trust Funds	Balance Dec. 31 1986	Principal Additions	Interest Capital Gains	(Loss & Gains On Reinvestments	Balance Dec. 31 1987
Cemetery Care James M. Kimball Memorial Bookshelf Clifford N. Murdough III Mem. Library Fund	\$ 85,766.67722.85572.05	\$ 1,100.00			\$ 86,866.67 722.85 572.05
Boys' Activities Community Building	3,059.80 4,866.25	898.38			3,958.18 4,866.25
Community Building & Library Library	46,621.76 58,855.99				46,621.76 58,855.99
Parks Town	2,769.44 48,833.58				2,769.44 48,833.58
Scholarships Needy Children	129,864.88 2,512.62			\$135.07	129,864.88 2,647.69
rescue squau Children's Recreational Activities Nuclear Task Force	-0	3,000.00 5,760.92			2,21/.05 3,000.00 5,760.92
	\$386,762.94	\$10,759.30	-0-	\$135.07	\$397,657.31
Capital Reserve Funds Highway Bridge Repair	\$ 876.36 25,007.19	7,500.00	\$ 47.25		\$ 923.61 32,507.19
	\$ 25,883.55	\$ 7,500.00	\$ 47.25	-0	\$ 33,430.80
TOTAL FUNDS	\$412,646.49	\$18,259.30	\$ 47.25	\$135.07	\$431,088.11

Interest Balance Expended Dec. 31 During 1987	\$ 6,994.49 \$ 57.49 45.60	362.57 – 3,624.02 (Comm. Bldg 1,000.00 (Library) –	5,441.08 230.16 $3,443.25$ $13,894.00$ 10	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
Interest Earned During	 \$ 7,073.32 \$4.21 43.00 227.58 	362.57 4,624.02	5,441.08 230.16 $3,443.25$ $10,161.33$	150.41 120.15 342.65 \$32,279.73
Balance Dec. 31 1986	\$ 3.28 2.60		30,288.43	\$44,886.80
				TOTAL
	Cemetery Care Kimball Memorial Murdough Memorial Bovs' Activities	Community Building & Library Community Building & Library	Library Parks Towns Scholarships	Rescue Squad Children's Recreational Activities Nuclear Task Force

MANAGEMENT REPORT December 31, 1986

June 20, 1987

To the Board of Selectmen Town of Hillsborough Hillsborough, New Hampshire

We have examined the financial statements of the Town of Hillsborough, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated June 8, 1987. As part of our examination, we made a study and evaluation of the Town's system of internal accounting control to the extent we considered necessary solely to determine the nature, timing, and extent of our auditing procedures. Accordingly, we do not express an opinion on the system of internal accounting control taken as a whole.

During our examination, we did not become aware of any material weakness in the Town's system of internal accounting control. We wish to compliment the Town for the considerable progress that was made in implementing our previous recommendations. We would also like to compliment the Tax Collector for the progress that was made on the computer. However, we did observe some bookkeeping practices of the Town and related procedures which could be improved. Our observations are summarized below.

Tax Overpayments

During our testing of uncollected taxes we observed a large number of accounts with credit balances, resulting from overpayment of taxes. The majority of these accounts had very small balances, typically under \$10.00.

We recommend that the Tax Collector perform a comprehensive analysis of the overpaid accounts, and either issue a refund to the taxpayers, or apply the overpayment to 1987 tax levies.

We further recommend that the general ledger "overpaid taxes" account be reconciled monthly with the Tax Collector's detail records. This will provide further assurance that the general ledger balances are reported properly throughout the year.

Tax Sale Outside Investors

Until recently, the Town has been the only purchaser of delinquent taxes at tax sale. However, because interest charges for delinquent taxes have increased, there have been several outside investors purchasing delinquent taxes at tax sale.

Since the Town must act as trustee for tax sale investors, the related bookkeeping requirements have become more complex. For instance, when a property owner pays the delinquent tax, the Collector must also calculate and collect interest and penalties. Then the outside investors must be refunded their investment with interest. The current Collector's bookkeeping records were not designed to handle this type of activity.

We recommend that the Tax Collector establish a system (either manually or computerized) to maintain records of taxes bought by outside investors. This will enable the Collector to easily determine the balance of the outside investments.

Again, we recommend that this balance be reconciled monthly with the Town's general ledger records.

Tax Receivable Reconciliations

The Town has established sound controls to reconcile tax receipts reported in the general

ledger with the Tax Collector's records. There is currently no reconciliation done, however, of the general ledger tax receivable balances with the Tax Collector's records.

We recommend that the current reconciliation procedures be expanded to include tax receivable balances. This will provide additional assurance that the Collector's records, and general ledger records are complete and in agreement for the following activities:

- 1. Tax levies
- 2. Added taxes
- 3. Abatements
- 4. Refunds
- 5. Tax sale transactions, and
- 6. Overpayments

In order to simplify this reconciliation, we suggest that a preprinted form be used to summarize the current activity affecting the tax receivable accounts.

Monthly Cash Reconciliations

The Town reconciles the general ledger cash balance monthly with the balance reported by the Treasurer. We observed that occasionally when the balances do not agree, the general ledger balance is automatically adjusted to equal the Treasurer's balance.

We recommend that the Town place more emphasis on the cause of the discrepancy, since the balances should be the same at all times. If adjustments are required to correct the general ledger balance, there should be an adequate explanation documented to explain the reason for the difference.

This letter summarizes the accounting and internal control weaknesses and potential system improvements that came to our attention in the review of internal control performed in connection with the audit of the financial statements for the year ended December 31, 1986.

After you have had an opportunity to consider our findings and recommendations, we shall be pleased to discuss them further with you. We would like to thank you for the cooperation and courtesy given to our firm during the course of the engagement.

Very truly yours, Melanson, Greenwood & Co.

1987 LIBRARY REPORT

Marked growth in the Town of Hillsborough this year has been reflected in the increased usage of the Fuller Public Library. Many new families have moved to the area and taken out library membership cards. A total of 755 new cards were issued in 1987.

Total circulation of library materials for the year was 28,666. The most significant increase has been in the number of children utilizing the library. The circulation of children's books this year was 13,296, an increase of 3,300 over last year.

To meet the growing demand, the Children's Room is now staffed each week day with a team of three alternating librarians, whose background experience enables them to serve a variety of age groups: from Pre-school, thru Elementary to Junior High levels.

A total of 1386 books were added to the library collection in 1987 (337 novels and 509 non-fiction to the Adult Collection; 319 picture books and junior novels and 221 non-fiction to the Children's Collection). A new set of World Book Encyclopedia was also purchased.

To enable the Library Director to select the best books available in the rapidly expanding field of Children's Literature, she attended a number of special workshops and conferences in 1987: The New Hampshire Children's Librarians Spring Books Selection Workshop in North Conway, N.H.; In July, a three day Children's Literature Conference at the Univ. of So. Maine; and a 2-day young Adult Literature Workshop at the Univ. of New Hampshire; In the fall she attended the 11th Annual Children's Literature Festival at Keene State College and the New England Educational Media Association's Winter Publishers Book Preview in Worcester, Mass.

Library programs offered during the year included; monthly Social Security Clinics, weekly films at the Hillsborough House and After School Films at the Community Building; a spring Reading/Discussion Group at the Hillsboro-Deering Media Center; a summer Disney Film Festival and Summer Children's Reading Program; summer and fall flower pressing and leaf printing activities; a popular Pre-school Story and Activity Hour with special Halloween and Christmas Parties; and ending the year with the Community Children's Christmas Party in the Gilbert Room, in conjunction with Hillsborough's Old Fashion Christmas Celebration.

New equipment this year included a 70 drawer card catalog, acquired at no cost from Bryant College; and a large oak magazine rack, from the Gilford Library, to display the library's growing magazine collection.

The library received many generous contributions of books this year, both for use in the collections and the annual Summer Book Sale. A magnificent collection of Persian Art books was received from the estate of St. John Smith. Our appreciation to Mr. and Mrs. John Colman for contributions toward the mystery collection, Susan Gibson for the new set of Books in Print, Henry I. Baldwin for more than a dozen magazines each month, and Katherine Bliss for a subscription to the Concord Monitor.

Memorial books were given this year in the names of Spencer Lucas Gleason, Lois Lockwood, Mildred Feldblum and Ralph Stuart. The Eunice Baldwin Chapter of the Daughters of the American Revolution gave books in the memory of Dorothy Butler, Maude G. Clough and Caroline Williams.

Respectfully submitted,

H. Gardner Andersen Joan Macfarlane Margaret Ashcroft Library Trustees

FULLER PUBLIC LIBRARY FINANCIAL REPORT FISCAL YEAR ENDED DECEMBER 31, 1987

RECEIPTS:		
Town of Hillsborough Appropriation		26,452.39
Non-Resident Fees	538.00	
Interest	361.61	
Fines	586.26	
Programs	234.00	
Gifts	269.57	
Copier	541.25	
Books, Sales, Replacement	1,128.18	
State of New Hampshire	107.29	
M. Nelson Estate	3,000.00	
Returned & Voided Check	233.14	
		6,999.30

1,000.00
141.16
83.04
727.41
166.29
286.60
62.46
2,801.13
15.13
1,157.86

TOTAL RECEIPTS BALANCE ON HAND JANUARY 1, 1987

EXPENDITURES:	
Wages & Fica	22,688.33
Books	10,086.88
Periodicals	760.37
Supplies	854.17
Telephone	304.03
Postage	158.47
Maintenance & Repair	107.38
New Equipment	320.14
Programs	716.50
Education & Travel	722.80
Copier	260.50
Gift, S. Lehman	50.00
Premier Printing	72.59
N.H. Library Association	10.00
The Messenger	9.53
Bank of New Hampshire	
Certificate of Deposit	3,000.00

Balance on Hand December 31, 1987

40,121.69 \$ 9,927.66

EVELYN YEATON, Treasurer

6,441.08 39,892.77 10,156.58

CAROLINE FOX FUND FOR BOYS' ACTIVITIES

A meeting was held on July 10, 1987. The meeting opened at 7:30 p.m. Present were: George Gillette, chairman; Ervin Lachut, Selectman; Evelyn Yeaton.

Evelyn Yeaton was appointed acting secretary for this meeting in the absence of Secretary Linda Stellato. A report from the secretary/treasurer, Linda Stellato, was read and accepted as read.

A motion was made by George Gillette and seconded by Ervin Lachut to hold money disbursals open until October 15 to fulfill any requests that may be made at a later date. A special meeting would be called to act on any requests. Motion was accepted.

A motion was made by Ervin Lachut and seconded by Evelyn Yeaton to appoint George Gillette as chairman. A motion was made by George Gillette and seconded by Ervin Lachut to appoint Linda Stellato secretary/treasurer. Both motions were accepted.

It was noted that the bank balance as of July 10, 1987 was \$421.42.

No requests were made at this meeting; as no other people were present a motion was made by George Gillette and seconded by Ervin Lachut to adjourn. Meeting adjourned 8:00 p.m.

Respectfully submitted: Evelyn Yeaton, *Acting Secretary*

CAROLINE FOX FUND FOR BOYS' ACTIVITIES TREASURER'S REPORT 1987

Balance on hand January 1, 1987 Received from Trustees in January Interest from Bank of New Hampshire	\$133.07 266.24 36.37
less Payment for advertising	(12.10)
Ending Balance on hand December 31, 1987	

Respectfully submitted: Linda Stellato, *Secretary/Treasurer*

\$423.58

CONCORD REGIONAL VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Hillsborough: Home Care, Hospice, and Health Promotion.

Home Care Services respond to the health care needs of those patients with acute or chonic illnesses that require skilled professional and paraprofessional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice Services provide professional and paraprofessional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping he/she remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special physical and emotional needs.

Health Promotion Services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior Health services are provided at congregate housing sites. Professional and paraprofessional hourly home services are provided on a private fee-for-service basis. Emphasis is on promoting healthy children, families, and individuals through early intervention and health teaching.

Health Education and Instruction is part of each home visit or clinic visit.

Anyone in Hillsborough may request service: patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to the Concord Regional Visiting Nurse Association (224-4093) between the hours of 8:00am-7:00pm seven days a week is all that is necessary to start services or make inquiries. Hospice staff is on call (224-4093) 7:00pm-8:00am.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for that person without a health plan who is unable to pay the full charge. However, for fee scaling, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or for which no fee is collectible.

This Agency is certified as a Medicare/Medicaid Provider, licensed by the State of NH and is a member agency of the United Way of Merrimack County.

Total visits made during the year October 1, 1986 through September 30, 1987:

	No. of Clients	Visits
Home Care	106	996
Health Promotion	27	61

HILLSBORO RESCUE SQUAD

FINANCIAL REPORT — 1987

EXPENDITURES	
Ambulance Maintenance	\$ 1,147.70
Gasoline	1,761.76
Medical Care Supplies	1,628.35
Radio Communiciations	1,847.91
Oxygen	163.58
Training	154.40
Insurance	1,000.00
Miscellaneous	1,180.44
	\$ 8,884.14
RECEIPTS	
Donations	\$ 3,664.35
Memorials	7,088.00
Miscellaneous	410.20
	\$11,162,55

The Rescue Squad responded to two hundred eighty-two calls for emergency medical care in 1987.

Hillsboro	249 calls
Henniker	4 calls for mutual aid assistance
Windsor	2 calls
Deering	1 call for mutual aid assistance
Washington	26 calls

Hillsboro required the assistance of Henniker, Deering and Antrim several times during the year for mutual aid assistance.

> Respectfully submitted, RAYMOND BARKER, Treasurer

OFFICE OF YOUTH SERVICES

Well, one year has gone by already and it doesn't seem that long since I acquired this position. I have been very busy, not only with the responsibilities of the position, but with the expansion of our services to Antrim and Bennington. In October of 1987 I finally received the grant I had applied for in order to complete the task of expanding. This grant that I mentioned included monies for an additional caseworker, which I am pleased to announce has been hired. She is Mary Ellen Ramsdell, originally from Connecticut, but presently living in Hillsborough. The Office of Youth Services has serviced over one hundred children this year and I am in hopes of filling some of the gaps in our new communities, perhaps making life a little easier for some of their children and families as well. I am very excited about the positive services this office has the capability of offering this coming year. The communities are growing continually, families are as much in need as they ever were and my intention is to meet the needs of this growth.

The Office of Youth Services accepts self-referrals and welcomes anyone who is interested in getting information or basic support. Our office offers counseling, case management, referral, advocacy and other support services. All services are confidential and free of charge to the residents who support us.

Advisory board members for 1987: Virginia Mierins, Verna Whipple, Rev. Stan Keach, Dr. David Nazro, Joseph Byk and Rachel Reinstein. One other board member will be appointed to represent the Bennington community.

Thank you for another productive year and I look forward to 1988 with tremendous enthusiasm.

Respectfully submitted, Peg Gagnon, Director

REPORT OF THE HILLSBOROUGH HISTORICAL SOCIETY

The Pierce Homestead, under the administrative management of the Hillsborough Historical Society, was open to the public for a total of fifty-nine days during 1987, from May 23rd through October 12th. A total of thirty dedicated and concerned citizens comprised the volunteer staff on duty for a total of over seven hundred eighteen hours receiving visitors and conducting tours of the Homestead. Other volunteers contributed an additional three hundred fifty hours providing interior and exterior maintenance.

Five lecture programs were scheduled by the Society during the 1987 season in addition to a special program to celebrate the Bicentennial of the Constitution held on September 17th and co-sponsored with the Hillsborough D.A.R. Special arrangements were made at non-scheduled hours for visits to the Homestead by touring groups, school teachers and students.

The budget of One Thousand Five Hundred (\$1,500.00) allotted the Society by the Town of Hillsborough in 1987 covered expenditures for heating, electricity, telephone and the security system. It is expected that the State's Division of Parks and Recreation will provide some needed external building maintenance as well as grounds maintenance beginning in 1988.

Respectfully submitted by, Thomas G. Allen, *President*

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with **your** help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTICS — 1987

Number Fires Statewide	403
Acres Burned Statewide	189
Cost of Suppression	\$44,682
District	
Number of fires	38
Acreage	10 acres
Town	
Hillsborough	2 fires spot

CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

The past year was a hectic and progressive one for the Concord Regional Solid Waste/Resource Recovery Cooperative (CRSW/RRC) as the project to construct a waste-toenergy incinerator to serve the 27 communities in the Cooperative made significant progress.

Early in the year, the \$48 million financing package for the construction of the stateof-the-art facility was completed and secured after lengthy discussions and negotiations with bond counsels, financial advisors, industry officials, community leaders, legal counsel, state officials and others.

With the financing in hand, Wheelabrator Environmental Systems began construction of the incinerator facility on the 23.8 acre site in Penacook in August 1987. At the present time it is anticipated the facility will be operational by late summer of 1989.

The Cooperative also decided, after three years of operations, to hire a full-time project director to monitor the construction of the facility, to coordinate location and permitting of an ash disposal landfill, handle administrative responsibilities and accounting, and to serve as a day-to-day contact for member communities, state and federal agencies and other interested parties. After a multi-state search for a project director, the Cooperative hired Ronald H. Ford of Concord, former Director of Public Works for the City of Concord.

At the present time the CRSW/RRC is joining with Wheelabrator Environmental systems and the New Hampshire/Vermont Solid Waste District to contract the University of New Hampshire to conduct a scientific study of the effect of leachate from landfills. The results of this study will help our Cooperative to better plan its ash disposal landfill for the protection of our residents in the generations to come.

While 1987 was a busy year for the Cooperative, 1988 promises to be even busier as the Cooperative prepares to continue its efforts to insure the facility is constructed in a timely manner and our member communities are prepared to begin delivering their solid waste to the facility for incineration.

Together, we have all come a long way in addressing a critical problem facing the State as a whole and our communities specifically. Continued cooperation and hard work by our member communities will enable us to bring this project to fruition and successful operation.

Hillsborough's representatives to the Cooperative are;

Robert R. Charron, Joint Board Member Alexander T. Macfarlane, Alternate Robert R. Charron, Operating Committee/Coop Officer (Assistant Treasurer)

Respectfully submitted: William G. Herman, *Chairman CRSW/RRC*

POLICE REPORT 1987

The past year of 1987 has been a busy year for the police department. In the midst of changes and transitions, we have also managed for 3 of our officers to complete courses at the New Hampshire Police Standards and Training Council for full-time certification. I would like to point out that, as you can see in the statistics listed below, activity is continually on the increase. Hopefully the police department will be able to increase its manpower this year in order to keep up with the additional work load. We have given lectures to the Hillsborough Chamber of Commerce and the AARP. We also started a McGruff program in the elementary school and a drug awareness lecture program in the middle school grades. Our attempt in forming a neighborhood watch program for the town failed to generate enough enthusiasm from the residents so accordingly it was dropped.

Speed Arrests	446
Other Motor Vehicle Arrests	301
Motor Vehicle Warnings	294
DWI Arrests	57
Accidents	262
Burglaries	86
Thefts	136
Disorderlies	45
Criminal Mischief	120
Domestics	78
Assaults	43
Criminal Trespass	41
Animal Complaints	99
Miscellaneous	633
Parking Tickets	335

Respectfully submitted, Charles R. Kowalski *Chief of Police* BETTY M. MATZ GEORGE E. WILLGEROTH FLOSSIE O. MARSTON ELIZABETH M. BAKER MILDRED M. HOULIHAN NERINE DUARTE ST. JOHN SMITH FREDERICK W. LABIER CAROLYN B. WILLIAMS ARTHUR R. VAYENS, SR. HOWARD ORTON WING CHARLES ERNEST McCANN FREDA IRENE WHITE HOWARD E. FLANDERS MILDRED E. NELSON MILDRED D. FELDBLUM ELMER WILLIAM CATE FRANK H. COLBURN HAROLD GOODHUE JOHNSON DUAINE TYLER PATENAUDE HARRIETT SARGENT WHITNEY EDITH M. FEATHER NELLIE H. BRUCE

ALFRED GAUTHIER LILLIAN MCNALLY ALFRED FRANK COLBY ARNOLD F. EDWARDS CYRUS R.G. PHELPS RALPH C. STUART ANITA SCHWARTZ ROBERT E. DAVIS MARIAM C. BONNETTE **OLIVE L. FLANDERS** ELAINE L. HANSON GRACE C. ROSS GLADYS M. BEAN ANDREW A. GEE ALDEA E. BOURQUE ROBERT E. FLINT BIRGIT S. BALDWIN BERNARD E. NICKERSON, SR. ETHEL M. GAGNON ROBERT G. BRUCE MYRTA J. MARSHALL LEONARD F. SIMCOCK, SR. CLARA M. GEE

Donald E. Knapton, Jr. Hillsborough Town Clerk

PARK BOARD REPORT

The Park Board started out the new year by throwing a skating party on January 24th, complete with hot dogs and hot cocoa. Despite frigid weather, a good group turned out to welcome back an active skating rink at Grimes Field. Thanks to Tom McClure for providing the food.

With the approach of spring, baseball and the use of Grimes Field was our main agenda. Once again the need for making improvements to the field came in conflict with those wishing to use the field. The Selectmen, Park Board, Firemen and Teams will be getting together to discuss solutions to this problem.

Our lighted field was finished and provided lighted night skating as well as night softball and baseball games. This freed the fields up for youth programs during daylight hours. With the use of the field being worked on by the Hillsborough Youth Athletic Association, we expect fewer scheduling problems in the years to come. The HYAA once again ran a very successful baseball program which we are happy to help support.

A letter was written to the Deering Selectmen asking for an increase in the amount of money that they contribute to Hillsborough for recreational activities for their youth.

Our playground development at Grimes Field awaits parent interest and participation. Bob Compton has been overseeing the project, but needs workers.

The boat landing at Manahan Park was enlarged and saw much action. Swimming lessons under the direction of JoAnn McGovern were held at the beach. Van transportation to the beach for lessons and free swimming was provided.

In an agreement with the school, we received use of the gym for a basketball program this year. The program will run in January after the school's program is over and will include students in grades 3-6.

In November we hired William Hoffman of Andover to develop a master plan for Manahan Park. We are excited about the prospect of working with Mr. Hoffman and will be seeking town input for the plan. Top priority is the removal of the outhouses from the beach.

Tom McClure and Bob Black resigned from the board. We welcome Gary Morin and Butch Amadio to the board.

Respectfully submitted, Fran Charron, Secretary Warren Flanders, Chairman Chick Cicchetti Bruce Campbell Chuck Hazen Gary Morin Butch Amadio

HISTORIC DISTRICT COMMISSION

The Hillsborough Centre Historic District Commission is carefully monitoring Congressional activity as recent DOE action now places the Hillsborough Area in "First Group" site status for high level nuclear waste repository.

The Commission appointed V. Chairman — R.W. Withington, Jr. as representative to the NH Association of Historic District Commissioners to obtain further DOE and pertinent preservation data at the four yearly Association Meetings.

The Commission is in the process of updating the "Centre Map" for "promotion and education" as prescribed by RSA 674:45 V. The historic "wooden modles" are to be examined to date and authenticate the structures.

Stone wall opening and driveway entrance site inspection made at Webb property on Dunbar Hill.

Subdivision and building permits on the Webb property in historic district were processed.

New owner notification of district regulations were mailed.

The Commission reviewed the State Statutes as mandated by RSA during September 1987 meeting.

The Selectman Representative to the HCHDC advised that the District's Rules and Regulations would be included with the Master Plan and Zoning Ordinances at the time the Hillsborough Recodified Statutes are printed to comply with RSA 673:51.

Respectfully submitted, David H. Webb, Chairman R.W. Withington, Jr. — V. Chairman John Lind, Plan. Bd. Rep. Ervin Lachut, Selectman Rep. Marshall C. Barnes, Secretary

MINUTES OF SPECIAL TOWN MEETING SEPTEMBER 18, 1987

Town Moderator Leigh Bosse brought the Special Town Meeting to order and opened the polls in the Hillsborough Community Hall in said Town on Friday, the eighteenth day of September at ten o'clock in the forenoon for the purpose of balloting on Articles 1 and 2, proposed changes to the Hillsborough Zoning Ordinance and Article 3, relative to the adoption of the blind exemption as previously posted in the warrant as follows:

Article 1. To see if the Town will vote to adopt the following amendments to the Hillsborough Zoning Ordinance.

QUESTION – 1. Voted to adopt Amendment – 1 as proposed by the Planning Board for the Hillsborough Zoning Ordinance as follows:

1.) Delete SECTION 4.02—A6 which pertains to the placement of individual mobile homes or trailers in the Residential District

Delete SECTION 4.02—C3 which pertains to the placement of individual mobile homes or trailers in the Rural District.

Change SECTION 4.02-C5: from five (5) acres to ten (10) acres,

Change SECTION 4.02—A5: Mobile home and trailer parks, provided that a minimum park area of ten (10) acres is provided and lot area of ten thousand (10,000) square feet is allocated to each manufactured house and that a connection is made to municipal water and sewer systems or systems approved by all state agencies. Licensing requirements for mobile home parks, as adopted by the Town of Hillsborough, shall apply.

RESULTS OF BALLOTING:YES 160NO 41

QUESTION -2. Voted to adopt Amendment -2 as proposed by the Planning Board for the Hillsborough Zoning Ordinance as follows:

2.) Add ARTICLE VII, MOBILE HOME PARKS AND SUB-DIVISIONS

Section I. Mobile Homes

It shall be unlawful for any person to park a mobile home on any public or private property, except in accordance with these regulations as follows:

- 1.1 In an approved mobile home park.
- 1.2 In an approved mobile home sales lot.
- 1.3 In an approved mobile home subdivision.
- 1.4 In the rural and residential districts. Mobile homes will not be permitted in the historic district, commercial district, or within the one hundred (100) year flood plain.
- 1.5 Manufactured housing located on individual lots shall comply with lot size, frontage requirements, space limitation, suitable permanent foundation, and other reasonable controls that conventional single family housing in the same area must meet.

Section II. Mobile Home Park Standards

Mobile home parks may be permitted as a special exception in any district, except the historic district, commercial district, or within the one hundred (100) year

flood plain, subject to the following standards:

- 2.1 A mobile home park shall have an area of not less than ten (10) acres.
- 2.2 Mobile home parks shall provide for individual mobile home spaces, access driveways, parking and recreation open space.
- 2.3 Maximum Density: The maximum number of mobile homes in a mobile home park shall not exceed that permitted by the limitation within this Article.
- 2.4 Lot Sizes:

A. Where the lots in the mobile home park have either municipal or park supplied water and municipal sewage disposal, then each mobile home shall be located on an individual lot containing not less than ten thousand (10,000) square feet.

B. Where such lots have either park supplied or municipal water service and no municipal sewage disposal, then each mobile home shall be located on an individual lot containing not less than twenty thousand (20,000) square feet. Without municipal sewage disposal, a state approved septic system is required.

2.5 Open Space: A minimum of twenty (20) percent of land area of the entire tract shall be retained for Open Space and outdoor recreational areas. The following provisions shall apply:

A. Open space area shall be accessible and usable for the residents of the mobile home park.

B. There shall be legal restrictions running with the land to preserve open space for purposes of recreation, conservation and forestry.

C. Restrictions shall provide for the management and maintenance of the Open Space, including the manner and source of funds. These restrictions may be contained in any suitable legal instrument.

D. Upon the request of the park owners, such restrictions as have been provided may be modified by the Planning Board subsequent to the approval of the Final Plat. The Planning Board shall hold a public hearing for this purpose in the same manner and with the same notice as for a hearing on the Final Plat. Such modification shall be subject to terms and conditions deemed by the Planning Board as necessary to carry out the purpose and intent of open space.

2.6 Procedures and Standards: A mobile home subdivision shall conform to all of the requirements for a Major Subdivision as set forth in Sections 3, 4, 5 and 6 of the Land Subdivision Ordinance of the Town of Hillsborough. In addition, the following special standards will apply:

A. A buffer area, suitably landscaped and not less than thirty (30) feet in width, shall be provided at the boundary of all adjacent properties. The buffer area shall not be part of the required setback. Additional buffer areas may be required within a development between groups of building lots. No buffer area will be considered as part of open space.

B. Access to all lots shall be from interior roads. Each lot shall have reasonable access to the common open space but need not front directly on such space. C. All interior roads shall be constructed to Town Class V standards for new roads. Such roads shall be lighted at night.

D. The subdivision plan shall provide for the convenience and safety of vehicular and pedestrian movement within the development and for the necessary location of driveways in relation to street traffic.

E. Two off-street (each $10' \ge 20'$) parking spaces shall be provided for each mobile home.

- 2.7 Provisions for storage and disposal of household garbage and rubbish shall be made and meet all Town and State health standards.
- 2.8 A 220 volt electrical source, supplying at least 100 amperes or not less than that required by the National Electrical Code (whichever is greater), shall be provided for each mobile home space. The installation shall comply with all State and Local Electrical Laws and Regulations. Such electrical outlets shall be weatherproof. The use of underground utility installation shall be required.
- 2.9 Area and Dimensions: A mobile home subdivision shall have a minimum of five (5) lots and be subject to the physical specifications in the applicable district.
- 2.10 A suitable non-porous pad shall be provided for each mobile home.
- 2.11 A mobile home subdivision shall be approved by the Planning Board pursuant to its rules.

Section III. Mobile Home Definition

Mobile home or manufactured housing means any structure, transportable in one or more sections, which, in the traveling mode, is eight (8) body feet or more in width and forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating, and electrical heating systems contained therein.

RESULTS OF BALLOTING: YES 141 NO 62

Article 2. To see if the Town will adopt the petition to amend the zoning map of the Town of Hillsborough in the area of Whitney Road and Old Henniker Road to have the line of demarcation between the Rural and Residential Zones continue in its Easterly direction from the intersection of the Whitney and Old Henniker Roads to its eventual intersection with the State Route 202/9 Right of Way. Presently the line follows Whitney Road to the East, and at the above mentioned intersection turns and parallels Old Henniker Road to the South. This article was defeated.

RESULTS OF BALLOTING: YES 82 NO 119

Article 3. Voted to adopt the provisions of RSA 72:37. This statute provides that every inhabitant who is legally blind shall be given a \$15,000.00 exemption from their property tax evaluation.

RESULTS OF BALLOTING: YES 175 NO 28

Polls were closed and meeting adjourned @ 6 P.M.

A True Copy Attest:

Donald E. Knapton, Jr Hillsborough Town Clerk

A True Copy Attest:

Donald E. Knapton, Jr Hillsborough Town Clerk

1987 TOWN MEETING MINUTES

At a legal meeting of the inhabitants of the Town of Hillsborough qualified to vote in Town affairs on the tenth day of March, 1987 at ten o'clock in the forenoon at the Hillsborough/Deering School, the Moderator called the meeting to order.

Article 1. Voted that the voters of the Town of Hillsborough proceed to ballot for one Selectman for three years; Town Clerk, Tax Collector, Town Treasurer for one year; Trustee of Trust Funds for three years; Trustee of the Fuller Public Library for three years; Water and Sewer Commissioner for one year and three years and all other necessary Town Officers or agents for the ensuing year.

Article 2. Voted that the Town adopt the following amendment to the Hillsborough Zoning Ordinance.

QUESTION – 1. Are you in favor of the adoption of amendment # 1 as proposed by the Planning Board for the Hillsborough Zoning Ordinance as follows:

1) To amend ARTICLE III, Section 4, "PHYSICAL SPECIFICATIONS: RESIDENTIAL USE IN RESIDENTIAL AND COMMERCIAL ZONES," as attached hereto:

The meeting was called to order by Moderator Leigh Bosse @ 7:30 P.M.

Selectman Ervin Lachut recognized Selectman Adelbert Skinner for seven years service to the Town of Hillsborough.

Selectman Michael Jones recognized William Goss and James Lawrence for their efforts in saving Town property during the collapse of the Town Barn on January 30, 1987. A plaque was presented to the men for their efforts.

Moderator Leigh Bosse asked residents to rise for a moment of silence in respect for the Hillsborough Residents who had passed away in 1986.

Article 3. Voted that the Town accept the reports of the Town Officers to Auditors, Agents, Committees or other Town Officers heretofore chosen or appointed as printed in the Town Report.

Article 4. Voted that the Town raise and appropriate the sum of Seventeen Thousand Dollars (\$17,000.00) for the purpose of purchasing a new pickup for the Highway Department.

Article 5. Voted that the Town raise and appropriate the sum of One Million Five Hundred Forty-seven Thousand Three Hundred Fifty-six Dollars (\$1,547,356.00) for the operating expenses of the Town including General Government, Public Safety, Highways, Streets and Bridges, Sanitation, Health, Welfare, Culture and Recreation, Debt Service, Operating Transfers Out and all other current expenses of the Town as follows:

Town Officers Salaries	\$ 64,777.00
Town Officers Expenses	46,475.00
Election & Registration	1,300.00
Cemeteries	17,150.00
Town Buildings	46,280.00
Reappraisal Of Property	6,500.00
Planning & Zoning	6,725.00
Legal Expenses	8,000.00
Tax Collector's Office	11,628.00
Audit	6,500.00
Pierce Homestead Upkeep	1,500.00
Historic District Commission	100.00
Police Department	189,252.00
Fire Department	62,905.00
Forest Fire	3,000.00
Dispatch Center	79,385.00
Youth Services	23,603.00
Town Maintenance	227,610.00
Street Lighting	25,000.00
Road Sealing	40,000.00
Landfill	44,750.00
Visiting Nurse Association	11,900.00
Animal Control	2,200.00
General Assistance	15,000.00
Library	26,431.00
Parks & Recreation	17,300.00
Patriotic Purposes	600.00
Conservation Commission	375.00
Manahan Park	22,000.00
Fireworks	1,000.00
Senior Citizens Van	1,300.00
Senior Citizens Programs	1,500.00
Principal Long Term Notes	147,224.00
Interest Long Term Notes	136,600.00
Tax Anticipation Interest	70,000.00
FICA, Retirement & Pension	46,773.00
Insurance	81,980.00
Health Insurance	49,690.00
District Court	3,043.00

Article 6. Voted that the Town raise and appropriate the sum of Twelve Thousand Seven Hundred Dollars (\$12,700.00) for the purpose of purchasing a new Police Cruiser.

Article 7. Voted that the Town raise and appropriate the sum of Three Thousand Seven Hundred and Five Dollars (\$3,705.00) for the purpose of subsidizing the cost of services (provided by the Contoocook Valley Counselling Center) to Hillsborough residents needing financial assistance.

Article 8. Voted that the Town raise and appropriate the sum of Nine Thousand Five Hundred Dollars (\$9,500.00) for the purpose of constructing a concrete ramp with iron railings, according to state specifications, to provide access for the handicapped to Fuller Public Library.

Article 9. Voted that the Town raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) for the purpose of recodification of all ordinances of the Town of Hillsborough.

Article 10. Voted that the Town raise and appropriate the sum of Thirty-two Thousand Five Hundred Dollars (\$32,500.00) for the purpose of engineering and site work for the Solid Waste Transfer Station in 1987.

Article 11. Voted that the Town raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) for the purpose of improvements to town parks and playgrounds.

Article 12. Voted that the Town authorize the withdrawal of Sixty Eight Thousand Seven Hundred and Seventy Dollars (\$68,770.00) from the Sewer Department Revenue for the purpose of operating the Sewer Department and to appropriate the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn from the Sewer Reserve Fund for the purpose of improvements to the Sewer system as required during 1987.

Article 13. Voted that the Town authorize the withdrawal of Thirty Thousand Dollars (\$30,000.00) from the Water Department Revenue for the purpose of operating the Water Department and to appropriate the sum of Five Thousand Dollars (\$5,000.00) to be withdrawn from the Water Reserve Fund for the purpose of making improvements to the water system as required during 1987.

Article 14. Motion was made and seconded that the Town vote, pursuant to RSA 80:42, to convey a piece of land adjacent to Lot – 103 on the Town of Hillsborough Tax Map – 12 to an abutter for the price of Seven Hundred and Fifty Dollars (\$750.00).

Voted that Article 14 be amended to add the following: That the Selectmen be further authorized to convey the piece of land known as Oak Street adjacent to Map 25 Lot 82 to Bruce and Iris Campbell for its appraised value. Motion was made and seconded to vote separately on the two tracts of land in Article 14. Motion was passed.

Voted that the Selectmen be authorized to convey the piece of land known as Oak Street adjacent to Map 25 Lot 82 to Bruce and Iris Campbell for its appraised value.

Article 14 as originally moved was defeated.

Motion was made to check on the Moderators decision as to the validity of Article 14's defeat. Voted that Moderator's decision stand.

Article 15. Voted that the Town raise and appropriate the amount of Three Thousand Two Hundred and Fifty Dollars (\$3,250.00) for the support of the Meals on Wheels Program provided to Hillsborough residents by St. Joseph's Community Services.

Article 16. Voted that the Town raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purposes of the Hillsborough Conservation Commission.

Article 17. Voted that the Town raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) for the purpose of adding to the Bridge Capital Reserve Fund established in 1986.

Article 18. Voted that the Town accept, pursuant to the acceptance of a deed by the Board of Selectmen, Old Drift Way from it's intersection with Rte – 9 to it's terminus, as a Class V highway.

Article 19. Motion was made that the Town instruct the town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste shall be stored or disposed of within this Town of Hillsborough, N.H. unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the Town at the annual Town Meeting by written ballot.

Motion was made to amend Article 19. to say that no low level radioactive waste shall be stored, disposed or transported in the Town of Hillsborough. This motioned was defeated. Voted to accept Article 19. as originally moved and printed in the Town Warrant of 1987.

Article 20. There was no motion made.

Article 21. Motion was made that the Town vote to adopt as an ordinance of the Town in order to protect the public health, safety and welfare of the Town pursuant to RSA 31:39 the proposed Ordinance Regulating Yard Sales and Flea Markets as printed in the Town Report. This motion was defeated.

Article 22. Voted that the Town raise and appropriate the sum of Six Thousand Dollars (\$6,000.00) for the purpose of researching and applying for a Federal Grant to be used for the revitalization of the downtown area.

Article 23. Motion was made that the Town vote to adopt the provision of RSA 72:1-C which authorize any town or city to elect not to assess, levy and collect a resident tax. This motion was defeated.

Voted that the Town combine Articles – 24,25 & 27 and to vote on them as one article as printed in the Town Report.

Article 24. Voted that the Town authorize the Tax Collector to accept payments in prepayment of taxes as provided in RSA 80:52-a.

Article 25. Voted that the Town authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for the purposes of which the Town may legally appropriate money; provided (1) that such grants and other moneys do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitations and expenditures of Town moneys, all as provided by RSA 31:95-b.

Article 27. Voted that the Town instruct and empower the Board of Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town and in anticipation of taxes.

Articles 24, 25 & 27 being voted on as one article all passed.

Article 26. Motion was made that the Town vote to authorize the Board of Selectmen to sell and convey by deed at a public auction, the title to real estate taken by the Town in default or redemption from tax sale or acquired by gift or other means and further that the Town specifically authorize the Selectmen to sell and covey to the Hillsborough/Deering School District in consideration of the payment of Fifteen Thousand Dollars (\$15,000.00)

that portion of the "dump land", so-called, consisting of 18.1 acres and a 50 foot strip to the end of Myrtle Street as shown on plans for the proposed new high school for the Hillsborough/Deering School District entitled "Preliminary Plan of Land Owned by Town of Hillsborough", dated 2/27/87, Donald R. Mellen, Surveyor.

Voted to split Article 26. into two parts. The first part being the sale of land to the Hillsborough/Deering School District and the second part the authorization to the Selectmen to sell and convey land by deed at public auction obtained by the Town.

Motion was made for the Town of Hillsborough to convey to the Hillsborough/Deering School District the 18.1 acres for one hundred dollars (\$100.00). This motion was defeated.

Voted that the land be conveyed to the Hillsborough/Deering School District for the appraised value of \$ 15,000.00.

Voted that the Town authorize the Board of Selectmen to sell and convey by deed at a public auction, the title to real estate taken by the Town in default or redemption from tax sale or acquired by gift or other means.

Voted to adjourn at 10:42 P.M.

Donald E. Knapton, Jr., Town Clerk

A true Copy Attest:

Donald E. Knapton, Jr., Town Clerk

RESULTS OF ARTICLES 1 AND 2

The polls were closed at 6:00 P.M. and in the presence of the Selectmen and Town Clerk and assisted by them, proceeded to sort and count ballots. At the close of the count made public declaration of the votes as follows:

Selectmen For Three Years Robert R. Charron 475

Treasurer For One Year Linda S. Blake 512

Tax Collector For One Year Bonnie Carmichael 132 Shirley Hare 167 Alfred Marin 115 Lillian Stenberg 147

Town Clerk For One Year Donald E. Knapton, Jr. 507 Trustee Of Fuller Public Library For Three Years Margaret Ashcroft 483

Trustee Of Trust Funds Walter C. Sterling 478

Water & Sewer Commissioner For One Year Donald McCulloch 500

Water & Sewer Commissioner For Three Years Walter H. Crane 291 Richard A. Ritter 228 Article #2

Yes 381 No 145

SCHOOL OFFICIALS

Moderator For One Year Russell S. Galpin 644

School Board From Deering For Two Years Carle Seeger 405

A true Copy Attest:

School Board From Hillsborough For Three Years James S. Godron 98 Robert A. MacHarrie 35 Marylyn J. Marin 210 Joanne McGovern 281 Candi Paradise 38

> Donald E. Knapton, Jr. Town Clerk

MAXIMUM % LOT COVERAGE	25 25 25	25	25 25 25 25	25	25 25 25 25	25
BACK	20 20 20	20	20 20 20	20	20 20 20	20
SET BACKS IN FEET SIDE	15 15 15 15	15	15 15 15 15	15	15 15 15 15	15
FRONT	$\begin{array}{c} 30\\ 30\\ 30\\ \end{array}$	30	$\begin{array}{c} 30\\ 30\\ 30\\ 30 \end{array}$	30	$\begin{array}{c} 30\\ 30\\ 30\\ 30 \end{array}$	30
MINIMUM FRONT FOOTAGE	100 100 125 150	dwelling unit over four	100 100 150 150	unit over four	125 125 150 150	dwelling unit over four
MINIMUM LOT SIZE SQ. FT.	$\begin{array}{c} 10,000\\ 20,000\\ 28,500\\ 37,000\end{array}$		20,000 40,000 52,000 64,000	· each dwelling	40,000 80,000 120,000 160,000	
FOR EACH BUILDING	With mun. water & mun. sewer Single dwelling unit Two dwelling units Three dwelling units Four dwelling units	Add 8,500 sq. ft. to minimum lot size for each Detached accessory building setbacks. (% Lot coverage includes dwellings)	With mun. water or mun. sewer Single dwelling unit Two dwelling units Three dwelling units Four dwelling units	Add 12,000 sq. ft. to minimum lot size for each dwelling unit over four Detached accessory building setbacks (% Lot coverage includes dwellings)	With no mun. water or mun. sewer Single dwelling unit Two dwelling units Three dwelling units Four dwelling units	Add 40,000 sq. ft. to minimum lot size for each Detached accessory building setbacks (% Lot coverage includes dwellings)

RESIDENTIAL USE IN RESIDENTIAL AND COMMERCIAL ZONES

TOWN MEETING SCHEDULE

SCHOOL GYMNASIUM, MARCH 8, 1988 Polls to open for voting 10:00 a.m. to 7:00 p.m. Business meeting at 7:30 p.m.

> TOWN OFFICE HOURS Monday-Friday 8:30 a.m to 3:30 p.m. 464-3877

DAY AND TIME OF MEETINGS

SELECTMEN Tuesdays at 7:00 p.m. at the Town Office By Appointment

TOWN CLERK Monday-Friday-8:00 a.m. to 5:00 p.m. at Knapton & Sterling Agency 464-3422

> TAX COLLECTOR Hours to be announced 464-5571

PLANNING BOARD 1st and 3rd Wednesdays at 7:30 p.m. 464-3877

BOARD OF ADJUSTMENT By Application

464-3877

CONSERVATION COMMISSION

2nd Wednesday at 7:00 p.m. Alexander Macfarlane, Chairman 478-3445

HEALTH AND WELFARE OFFICER 478-5338

YOUTH SERVICE OFFICE 464-5779

SUPERVISORS OF THE CHECKLIST 478-5510

WATER and SEWER COMMISSIONERS 464-3877

WASTEWATER TREATMENT PLANT 464-5041

LIBRARY

Monday and Wednesday 12:30 p.m.to 5:30 p.m. Tuesday 12:30 to 5:30 p.m.and 7:00 to 9:30 p.m Thursday 9:30 a.m. to 5:30 p.m. Friday 1:30 to 4:30,6:00 to 9:00 p.m. Saturday 9:30 to 12:30 p.m. 464-3595

VISITING NURSE

Medical Center 8.00 a.m.to 9:00 a.m. 464-5939

EMERGENCY TELEPHONE NUMBERS

POLICE 464-5512 FIRE DEPARTMENT 464-3121 RESCUE SQUAD 464-3121