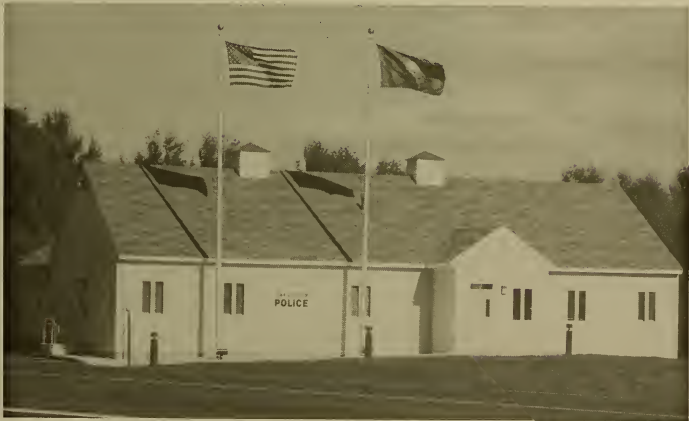


2.07  
E645  
1996

Annual Report  
of the  
Town Offices  
of the  
TOWN OF EPSOM  
New Hampshire



For the Year Ending  
December 31, 1996



Annual Report  
of the  
Town Offices  
of the  
TOWN OF EPSOM  
New Hampshire

For the Year Ending  
December 31, 1996



This year's choice for Citizen of the Year went to H. Roy Wilcox, of New Rye Road. Roy's long-time involvement in community organizations and town government make him extremely deserving of this honor. He got it the good old fashioned way...he earned it!

Roy has been a resident of Epsom for 24 years. He is a retired management consultant who uses his business skills to benefit many groups in town.

When the addition to the Epsom Central School was built, Roy headed up a fund-raising effort to erect a new flag pole. The drive was so successful it was possible to erect and dedicate three poles and flags. Remaining funds were used to purchase the Epsom Central School banner that is displayed in the gym.

For several years Roy has been the coordinator and master of ceremonies for the annual fund-raising Variety Show, which has raised money for the public library and the Boy Scouts as well as other community programs.

His involvement in town office has included terms on the Budget Committee and the Zoning Board of Adjustment. Currently, he is treasurer of Evergreen Lodge #53 of the Independent Order of Oddfellows. He is a past Commander of Elwood O. Wells Post 112 of the American Legion.

As a member of the New Rye Congregational Church, he has served as moderator of the church board and has organized breakfast on Easter morning for several years. He still acts as Trustee of the Trust Funds.

Roy is also an active supporter of Boy Scout activities. He is a committee member for Pack 80 and a district commissioner for the Wanalancit District of the Boy Scouts of America.

Thanks Roy, for making Epsom a special place to live.

## TABLE OF CONTENTS

Auditor's Report.....	29-32
Balance Sheet.....	25
B.C.E.P. Solid Waste Report.....	94-99
Central NH Regional Planning.....	87
Cemetery Trustees Report and Budget.....	53 & 54
Community Action Report.....	90-92
Comparative Statement /Appropriations & Expenditures..	28
Conservation Commission Report.....	84-86
Employee Wages and Fees.....	37 & 38
Epsom Fire Department Report.....	72
Epsom Fire & Rescue Summary of Calls.....	73-75
Epsom Fire & Rescue Association Report.....	76
Forest Fire Warden & State Forest Ranger Report.....	77
Highway Department Report.....	80
Library Report.....	60-65
Overseer of Public Welfare Report.....	82
Planning Board Report.....	83
Police Department Report.....	66-71
Rescue Department Report.....	75
Schedule of Town Property.....	33 & 34
Selectmen's Report.....	26 & 27
Summary of Payments.....	36
Summary of Receipts.....	35
Summer/Winter Maintenance.....	39-42
Tax Collector's Report.....	45-49
Town Budget 1997.....	19-24
Town Clerk's Report.....	42-44
Town Meeting Minutes of 1996.....	10-13
Town Officers.....	4-9
Town Warrant 1996.....	14-17
Treasurer's Report.....	50-52
Trust Funds.....	56-59
UNH Cooperative Extension.....	43
Visiting Nurse Report.....	88-89
Vital Statistics.....	100-105
Zoning Board of Adjustment Report.....	78 & 79
Zoning Compliance Officer's Report.....	81
Epsom School District Report/Auditor's Report.....	110-137
Epsom Village Water District Report.....	106-109

T O W N O F F I C E R S

Term Expires

Moderator

Paul E. Martell 1998

Assistant Moderator

Ashton Welch

Selectmen

Sue V. Bickford 1997  
Laurence D. Yeaton 1998  
John F. Hickey 1999

Town Clerk

Merilee Ellsworth 1997

Deputy Town Clerk

Vicki A. LeCain 1997

Treasurer

Paula S. Anderson 1997

Tax Collector

Merilee W. Ellsworth 1997

Deputy Tax Collector

Barbara Barton(resigned) 1997  
replaced by Vicki LeCain 1997

Representative to the General Court

Charles Yeaton

Road Agent

Gregory S. Bowen 1997

Supervisors of Checklist

Shirley Demers 1998  
Lena Worth 2000  
Barbara Smith 2002

Ballot Clerks

Carolyn Ashby  
Marcia Crowse

Ruth Bachelder  
Barbara Barton

Library Trustees

Patricia Wilcox 1998  
Theresa Wirtz 1998  
Harvey Harkness 1999

Librarian

Nancy Y. Claris

Assistant Librarian

Jeanette E. Winslow

Zoning Compliance Officer

Alfred G. Bickford 1997

Health Officer

James T. Lomartire(resigned)

Assistant Health Officer

Diane R. Lomartire(resigned)

Police Department

Roger Amadon, Chief

Full Time Officers

Lt. Henry Farrin, Jr.  
Eric Bourn  
Craig Sykes

Part Time Officers

Keith Yeaton  
Lawrence Phillips  
Michael Briggs  
Jeremy Charron

Overseer of the Public Welfare

Patricial L. Hickey 1997

Cemetery Trustees

William E. Clark 1997  
Georgianne Perry 1998  
Roland LaFleur 1999

Trustees of Trust Funds

Beverly M. LaFleur 1997  
Roland LaFleur 1998  
William E. Clark 1999

Zoning Board of Adjustment

Frank Catanese 1997  
Keith Cota, Chairman 1998  
Peter Arvanitis 1998  
Robert Poole 1998  
Gordon Ellis 2001



Historic Commission

Constance Pitcher	1998
Glenna Nutter	1998
Kathy Eastman	1998
Elsie Fife	1998
Carole Brown	1998

Dog Officer

Paul Moran (resigned) replaced by Richard Bilodeau	1997
-------------------------------------------------------	------

Budget Committee

Robert S. Yeaton	1997
H. Roy Wilcox	1997
Joni Amadon	1997
Barbara Barton	1998
Alan Quimby	1998
Clinton Ellsworth	1998
Ann Doehner	1999
Mary Frambach, Chairman	1999
Frank Catanese	1999

Park Commissioners

Richard M. Todd, Chairman  
Norman R. Birch, Manager  
Philip E. Revitsky, Electrical  
Maurice W. Patterson, Water Works  
George S. Foster, III, Maintenance  
Ernest Robitaille, Grounds



## **EPSOM FIRE & RESCUE**

1714 Dover Road

Epsom, NH 03241  
(603) 736-9291

### **EPSOM FIRE DEPARTMENT**

#### **OFFICERS FOR 1995**

CHIEF DAVID CUSHING  
DEPUTY CHIEF ALLEN QUIMBY  
CAPTAIN STEWART YEATON  
CAPTAIN RON DELGADO  
LIEUTENANT FLOYD GRAHAM FULL TIME  
LIEUTENANT STEVE AUGER FULL TIME  
LIEUTENANT JOEL DAIL  
LIEUTENANT DEREK MARTELL  
CLERK LINDA SAWYER

#### **EPSOM RESCUE SQUAD OFFICERS**

CAPTAIN MATTHEW M. MOULTON  
LIEUTENANT DAVE PALERMO  
LIEUTENANT CECILY McNAIR  
CLERK BARBARA BARTON

#### **EPSOM FIRE DEPARTMENT AUXILIARY**

JANET PORTER AND ELAINE PALERMO, CO-PRESIDENTS  
SUE BEAUDOIN, TREASURER  
DEBORAH BOYNTON, TREASURER

#### **FOREST FIRE WARDEN**

STEWART YEATON

#### CONSERVATION COMMISSION

Constance Pitcher	1997	
Eric Orff	1997	
Elliott Sampson	1997	
Alison Parodi-Bieling	1997	
Elsie Fife	1997	
Charles Cosseboom	1998	
Michael Th Johnson	1998	Advisor
John A. Baldi	1999	
Michael Tagliarini	1999	
Glenn Horner	1999	

#### PLANNING BOARD

Paul Bradley	1997	
Sanborn Ward	1997	
Alan Quimby	1998	
Peter Arvanitis	1999	
Laurence Caraway	1999	
Bruce Coutu, Alternate	1999	
Gary Matteson, Alternate	1999	
Constance Catanese, Alt	1999	
Deborah Reynolds, Alt	1999	
John F. Hickey, Selectmen's Delegate		

#### OLD HOME DAY COMMITTEE

Dawn Blackwell  
Lee French  
Vicki LeCain  
Paul Morency  
Marguerite Tufo  
Louis Tufo

TOWN MEETING MINUTES

March 16, 1996

The annual Town Meeting was called to order at 9:30 AM on March 16, 1996. The Moderator, Paul Martell, explained the procedures that would be followed for the meeting. He strongly suggested not amending amendments.

Article 1 was read.

Article 2 was read and Paul Martell asked for a motion to discuss Article 2 after Article 11. Motion was made by Sue Bickford and seconded by Jay Hickey.

ARTICLE 3 To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$1,365.00, said sum being part of the total interest earned in the Lillian Morrison Fire Department Trust Fund, as of December 31, 1995, for the purpose of supplementing the payment for the Pumper Fire Truck and necessary related equipment, and furthermore, to authorize the withdrawal of said sum for this purpose. (Majority vote required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 3 was read. Bill French made a motion to accept and Sue Bickford seconded. There was no discussion and Article 3 passed.

ARTICLE 4 To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$5,800.00, said sum being part of the total interest earned in the Lillian Morrison Police Trust Fund as of December 31, 1995, for the purpose of purchasing equipment for the new police station, namely air conditioner, security system, additional phone equipment and furnishings, and to authorize the withdrawal of said sum for this purpose. (Majority vote required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 4 was read. Frank Catanese made a motion to accept the article as read and it was seconded by Sue Bickford. Jay Hickey introduced Roger Amadon as the new Chief of Police. Roger explained that these were things needed for the new police station. Article 4 passed.

ARTICLE 5 To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$6,583.00, said sum being part of the total interest earned in the Lillian Morrison Town Trust Fund as of December 31, 1995, for the purpose of purchasing the following items:

Restore and preserve vital records	\$1,183.00
Fax Machine for the Town Office	400.00
Map Updates	<u>5,000.00</u>
	\$6,583.00

(Majority vote required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 5 was read. Larry Yeaton made a motion to accept and it was seconded by Sue Bickford. Darlene Reinhard had a question about preserving the books and Merilee Ellsworth explained that the money was for preserving the original books and not for purchasing supplies. Article 5 passed.

ARTICLE 6 To see if the Town will vote to raise and appropriate the sum of thirty-five thousand dollars (\$35,000.00) to add to the capital reserve fund for the purpose of constructing a library facility for the Town of Epsom. (Majority vote required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 6 was read. A motion to accept the article was made by Frank Catanese and seconded by Sue Bickford. There was no discussion and Article 6 passed.

ARTICLE 7 To see if the Town will vote to adopt the provisions of RSA 31:95-C to restrict revenues of up to \$10,000 per annum or an aggregate of \$100,000 received from providing ambulance services for the purpose of ambulance replacement and other related parts. Amounts earned through providing ambulance services in excess of the said limits shall be directed into the general fund. (Ballot vote required) (Majority vote required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 7 was read. A motion was made by Frank Catanese to accept and it was seconded by Sue Bickford. Bill French explained that this was money that was already being billed and it will just be put aside for a future purpose instead of being put into the general fund. There being no more discussion, Article 7 was put to a secret ballot vote. When all had voted, the Article passed: 120 Yes to 4 No.

ARTICLE 8 To see if the Town will raise and appropriate the sum of Twenty-three Thousand two hundred (\$23,200.00) dollars to be used for the purchase of a new police cruiser and related items. (Majority Vote Required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 8 was read. It was moved by Beth Doehner and seconded by Larry Yeaton. Questions were raised about the present police vehicles and Roger Amadon answered them. Yes, we bought a new cruiser last year. Miles on the '95 Crown Vic this year were 23,491 - on the '92 Ford Taurus 18,179 - on the 87 Wagoneer 3,947. Roger felt that he would like to keep the '92 Taurus as it has just under 90,000 miles. He is also looking forward to 24 hour coverage. The extra cruiser will also bring revenue to the Town when used during the Route 4 reconstruction. Doug Yeaton asked about the money being taken out of the Morrison Fund as it was last year. This year it is totally funded by the Town. Albert Yeaton asked if the police would want another new cruiser next year. Roger said - Maybe. Article 8 passed.

ARTICLE 9 To see if the Town will raise and appropriate the sum of Fifteen Thousand (\$15,000.00) dollars for paving the lot behind the fire station. (Majority vote required) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Article 9 was read. A motion was made to accept by Frank Catanese and seconded by Sue Bickford. There was no discussion and Article 9 passed.

ARTICLE 10 To see if the Town will vote to accept the following trust funds, pursuant to RSA 31:21, and to authorize the expenditure of interest in the respective cemetery lots located in the McClary Cemetery, and for the cemetery's general welfare. (Majority Vote required)

Ruth Jones	\$150.00
Herbert Bartlett	\$100.00
Roger Ordway	\$150.00

Article 10 was read. Frank Catanese made a motion to accept the article as read. It was seconded by Sue Bickford. There was no discussion and Article 10 passed.

ARTICLE 11 To see whether the town will vote to deposit 25 percent of the revenue collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA 36-A:5III as authorized by RSA 79-A:25II. (Majority vote required) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

Article 11 was read. Pat Hickey made a motion to accept and it was seconded by Sue Bickford. There was a lot of discussion on this issue. Alison Parodi-Bieling spoke in favor of this issue and answered the questions that arose. After much discussion on the amount of money that would be involved, Alison amended the article to put a cap of \$5,000 a year on it. After many questions about what this would mean, the amendment was passed by a vote of 55 Yes to 52 No.

There was no more discussion on the amended article. Alison spoke to using the money to buy easements, not just to buy more land. There were questions as to who would authorize spending this money. Norm Roberge made an amendment to restrict the withdrawal of these funds without the approval of the Town at Town Meeting. Tony Soltani spoke to the legality of the amendment. The amendment was defeated by a vote of 45 Yes and 68 No. The article as originally amended was defeated.

This brought us back to Article 2.

ARTICLE 2 To see what action the Town will take upon the Budget as submitted by the Budget Committee. (Majority vote required)

Article 2 was read and Frank Catanese made a motion to approve the budget of \$1,193,022. Sue Bickford seconded it. Greg Bowen talked about how much sand he had used this year. He made a motion to amend the budget by \$25,000. Frank Catanese seconded it and the amendment passed. The budget is now \$1,218,022.

Chief Amadon spoke about the fourth officer for the police department. Adding an officer would allow 24 hour coverage 5 out of 7 days. He spoke about the COPS FAST program. Sue Bickford said that it will only cost the Town \$19,943. Bruce Coutu asked about the coverage and Larry Yeaton said that this would be up to the Chief. Larry said it is not up to the Selectmen to run the police department, it is up to the Chief. Many people spoke to the desire to have 24 hour police coverage.

Merilee Ellsworth proposed an amendment to the Budget of \$1200 to cover training and hours for a deputy Town Clerk. Donald Beaudoin seconded it. Frank Catanese questioned whether this was more than had been presented in the Town Clerk and Tax Collector budgets. Merilee answered that she had asked for an increase in both deputy budgets but this amendment was only for the Town Clerk deputy. The amendment was defeated with no more discussion. Back to Article 2 as amended. The article passed as amended with a budget of \$1,218,022 approved.

ARTICLE 12 To transact any other business that may legally be brought before this meeting.

Norman Roberge asked about the legal expenses of the Town last year. Sue Bickford said that it was \$21,429. Tony Soltani, Town Lawyer, gave a short explanation of the costs.

Jay Hickey explained the 911 status. Stewart Yeaton said that all the houses are numbered and the post office will be informing people of their new addresses.

John Doehner made a motion to adjourn. It was seconded by Frank Catanese and the meeting adjourned at 11:35 AM.

Respectfully submitted,

Merilee Ellsworth, Town Clerk



STATE OF NEW HAMPSHIRE

TOWN WARRANT

The Polls will open from 8:00 A.M. to 7:00 P.M.

To the inhabitants of the Town of Epsom in the County of Merrimack in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at the American Legion Hall in said Epsom on Tuesday, the Eleventh (11) day of March, 1997 at 8:00 A.M. to act upon the following subjects, and to vote on the following question:

Whether to adopt the provisions of RSA 40:13 to require official ballot voting on all issues before the Town of Epsom? *(Official Ballot Vote Required) (Majority Vote Required)*

To act on all zoning amendments proposed by the Epsom Planning Board; *(Official Ballot Vote Required, Majority Vote Required): AND*

ARTICLE #1. To choose all necessary Town Officers for the ensuing year.

*FURTHER;* you are notified to meet at the Epsom Central School, Black Hall Road, Epsom, New Hampshire on Saturday, the Fifteenth (15) day of March, 1997 at 9:30 A.M. to act upon the following articles.

ARTICLE #2. To see what action the Town will take upon the Budget as submitted by the Budget Committee. *(Majority Vote Required)*

ARTICLE #3. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the reconstruction of Town Roads and to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000) to be placed in this fund and to designate the Selectmen as agents to expend. *(Majority Vote Required) (Recommended by the Selectmen) (Recommended by Budget Committee)*

ARTICLE #4. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$2050.00, said sum being part of the total interest earned in the Lillian Morrison Police Trust Fund as of December 31, 1996, for the purpose of purchasing 3 Duty weapons at \$600.00 each and One Hearing Impaired Machine costing \$250.00, and to authorize the withdrawal of said sum for this purpose. *(Majority Vote Required) (Recommended by the Selectmen) (Recommended by Budget Committee)*



ARTICLE #5. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$8800.00, said sum being part of the total interest earned in the Lillian Morrison Town Trust Fund as of December 31, 1996, for the purpose of purchasing the following items; and to authorize the withdrawal of said sum for this purpose. (Majority Vote Required) (Recommended by the Selectmen) (Recommended by Budget Committee)

New Computer for Town Clerk	\$6100.00
Includes hardware, software, training and support	
Tax Map Updates	\$2700.00

ARTICLE #6. To see if the Town will fix the compensation of a full time Town Clerk-Tax Collector at an annual rate of \$25,000.00 in addition to full time benefits, in lieu of fees, and further to raise and appropriate the sum of \$21,750.00 for this purpose for the period beginning April 7, 1997 and ending December 31, 1997. (Majority Vote Required) (Recommended by the Selectmen) (Recommended by Budget Committee)

ARTICLE #7. To see if the Town will vote to Adopt the provisions of RSA:31:95-C to restrict revenues of up to \$10,000 per annum or an aggregate of \$100,000 received from providing ambulance services to the expenditures for the purpose of purchase of replacement ambulance and any incidental equipment for the same. Amounts earned through providing ambulance services in excess of the said limits shall be directed into the general fund. This article will remain in effect until rescinded or revised by a vote of Town meeting. (Ballot Vote Required) (Majority Vote Required) (Recommended by the Selectmen) (Recommended by Budget Committee)

ARTICLE #8. To see if the Town will raise and appropriate the sum of Twenty-four Thousand Three Hundred (24,300.00) dollars be used for the purchase of a new police cruiser and which includes a 3 year /100,000 mile extended service plan, light bar, controls, electrical components and graphics. (Majority Vote Required) (Not Recommended by the Selectmen) (Not Recommended by Budget Committee)

ARTICLE #9. To allocate the Use Change Tax to the Conservation Fund: To see whether the town will vote to deposit 25 percent of the revenue collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA 36-A:5 III as authorized by RSA 79-A:25 II. (Majority Vote Required) (Not Recommended by the Selectmen) (Not Recommended by Budget Committee)

ARTICLE #10. To see if the Town will vote to raise, appropriate and expend a sum of \$32,903.00 in fiscal year 1997 for the lease of a 1997 pumper/tanker fire truck and other necessary incidental equipment: the said lease to require the appropriation of equal sums of money for four additional subsequent years and the said truck shall become the property of the Town upon the tender of the five year lease. (Majority Vote Required) (Not Recommended by the Selectmen) (Recommended by Budget Committee)

ARTICLE #11. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$4,000.00, said sum being part of the total interest earned in the Lillian Morrison Fire Department Trust Fund, as of December 31, 1996 for the following purpose:

To supplement the sums appropriated by the Town for payment of lease installments of the 1997 pumper/tanker or the purchase of any incidental and necessary equipment. (Majority Vote Required) (Not recommended by the Selectmen) (Recommended by Budget Committee)

ARTICLE #12. To see if the Town will vote to accept the following trust funds, pursuant to RSA 31:21, and to authorize the expenditure of interest in the respective cemetery lots located in the McClary Cemetery, and for the cemetery's general welfare. (Majority Vote Required) (Recommended by the Selectmen)

Mildred Donovan	\$500.00
David Noyes	\$500.00
Ann A. Rehelander	\$100.00
Robert & Helen White	\$100.00
Arthur & Sandra Bouchard	\$100.00
William and Ella Clark & Louis & Betty Fabbo	\$300.00

ARTICLE #13. To see if the Town should upgrade the present position at the Highway department from part time to permanent full time.

ARTICLE #14. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to add to the Capital Reserve Fund for the purpose of constructing a library facility for the Town of Epsom. (Majority Vote Required) (Not Recommended by the Selectmen) (Recommended by Budget Committee)

ARTICLE #15. To see if the Town will adopt the provisions of RSA 202-A: 4-d authorizing the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property. (Majority Vote Required)

ARTICLE #16. To see if the Town will vote to create an expendable general trust fund under the provisions of RSA 31:19-A, to be known as the New Library Collection fund, for the purpose of expanding the Epsom Public Library book and non-book collection in the new library; to raise and appropriate the sum of five thousand dollars (\$5,000) toward this purpose; and, to appoint the library trustees as agents to carry out the purpose of this fund. *(Majority Vote Required) (Recommended by the Selectmen) (Recommended by Budget Committee)*

ARTICLE #17. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 to be used by the Northwood Lake Watershed Association in the treatment of Northwood Lake to control the Milfoil problem. *(By Petition) (Majority Vote Required) (Not recommended by the Selectmen) (Not Recommended by Budget Committee)*

ARTICLE #18. To raise, appropriate, and expend \$7350 to cover the additional cost of the salary for a deputy. This will cover expanding the office hours open to the public by 10.5 hours to include an additional day and night. This increase will also insure coverage of regular office hours during occasions of absence due to training, vacation, and or sickness of the Town Clerk/Tax Collector. *(Majority Vote Required) (Not Recommended by Selectmen) (Not Recommended by Budget Committee)*

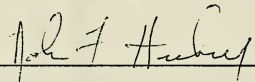
ARTICLE #19. Shall we modify the elderly exemptions from property tax in the town of Epsom, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, (\$15,000); for a person 75 years of age up to 80 years, (\$30,000); for a person 80 years of age or older ((\$60,000)). To qualify, the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five (5) years. In addition, the taxpayer must have a net income of not more than \$18,400.00 or, if married, a combined net income of less than \$26,400.00 and own net assets not in excess of \$35,000.00 excluding the value of the person's residence. *(Majority Vote Required) (Recommended by the Selectmen)*

ARTICLE #20. To see if the Town will vote to authorize the Epsom Board of Selectmen to send a letter to the administrators of every utility that maintains rights-of-way within Epsom, to request that the utility rights-of-way in Epsom be maintained by cutting brush and trees, and that there be no application of herbicides on utility rights-of-way within Epsom.

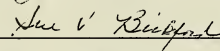


ARTICLE #21. To transact any other business that may legally be brought before this meeting.

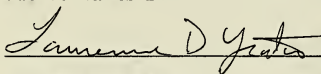
Given under our hands and seal, this 14th day of February, in the year of our Lord, nineteen hundred ninety-seven.

  
\_\_\_\_\_

John F. Hickey

  
\_\_\_\_\_

Sue V. Bickford

  
\_\_\_\_\_

Laurence D. Yeaton

A true copy of Warrant Attest:

SELECTMEN OF EPSOM  
John F. Hickey  
Sue V. Bickford  
Laurence D. Yeaton

NOTES

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Varr Art. #	Appropriations Prior Year As Approved by BIA	Actual Expenditures Prior Year	SELECTOR'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS FOR ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
<b>GENERAL GOVERNMENT</b>								
4300-4339	Executive	5	110386.00	101263.32	112235.00	112235.00		
4400-4409	Election, Registration & Vital Statistics	6	6078.00	6361.85	18873.00	18873.00		
4450-4451	Financial Administration	6	37988.00	37799.15	46912.00	46912.00		
4452	Revaluation of Property							
4453	Legal Expense		1.00	0	1.00	1.00		
4455-4459	Personnel Administration		APPROPRIATION DEPT'S. - LIVES	17810.00	19631.00	19631.00		
4491-4495	Planning & Zoning		18775.00	13058.23	19631.00	19631.00		
4496	General Government Buildings		4925.00	3736.18	6050.00	6050.00		
4495	Emergencies		5875.00	4152.24	5650.00	5650.00		
4496	Insurance		120.00	535.00	500.00	500.00		
4497	Advertising & Regional Assoc.							
4499	Other General Government							
<b>PUBLIC SAFETY</b>								
4210-4214	Police	4 & 8	220857.00	234120.65	225985.00	225985.00		
4215-4219	Ambulance		45131.00	44232.26	46269.00	46269.00		
4220-4229	Fire	10 &	152806.00	143760.89	111572.00	148475.00		
4240-4249	Building Inspection							
4290-4298	Emergency Management		230.00	0	230.00	230.00		
4299	Other Public Safety (Including Commissions)							
<b>HIGHWAYS AND STREETS</b>								
4311-4312	Administration & Highways & Streets		270418.00	265222.20	256180.00	256180.00		
4313	Br-Idges		500.00	983.00	500.00	500.00		
4316-4319	Street Lighting & other		1500.00	342.46	1400.00	1400.00		



Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	User Art. #	Appropriations Prior Year As Approved By RBA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS FOR ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	SANITATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321-4323	Administration & Solid Waste Collection							
4324-4325	Solid Waste Disposal & Cleanup		157939.00	157939.04	155860.64		155860.64	
4326-4329	Sewage Collection & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331-4332	Administration & Water Services		3000.00	3000.00	3000.00		3000.00	
4335-4339	Water Treatment, Conservation & Other							
	ELECTRIC		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Administration & Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4355-4359	Other Electric Costs							
	HEALTH							
4411-4414	Administration & Pest Control		4388.00	2269.31	4235.00		4235.00	
4415-4419	Health Agencies & Hospitals & Other		7175.00	7175.00	7175.00		7175.00	
	WELFARE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assistance		11854.00	10229.55	12437.00		12437.00	
4444	Intergov. Welfare Payments							
4445-4449	Vendor Payments & Other		65975.00	84767.77	77025.00		77025.00	
	CULTURE & RECREATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		7600.00	3966.85	7010.00		7010.00	
4550-4559	Library		32991.00	32991.50	37579.00		37579.00	



Acct No.	PURPOSE OF APPROPRIATIONS	User Acct. #	Appropriations Approved By DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS FOR ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4583	Patriotic Purposes		1600.00	1600.00	1600.00		1600.00	
	CONSERVATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
4671-4672	Administration & Purchases of Natural Resources		2910.00	2910.00	2325.00		2325.00	
4619	Other Conservation							
4631-2	RENEWALMENT & HOUSING							
4651-9	ECONOMIC DEVELOPMENT							
	DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
4771	Princ.- Long Term Bonds & Notes							
4772	Interest-Long Term Bonds & Notes							
4723	Interest on TMS		2000.00	0	1000.00		1000.00	
4790-4799	Other Debt Service							
	CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
4901	Land & Improvements							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improv. Other Than Buildings							
	OPERATING TRANSFERS OUT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund	7	10000.00	10000.00	10000.00		10000.00	
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							
	Electric-							

Year 1997

Budget of the Town of EPSOM

MS-7

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By BIA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	
4915	To Capital Reserve Fund	3	35000.00	35000.00	120000.00	50000.00	170000.00		
4916	To Expendable Trust Funds (except Health Maint. Trust Fund)	16			5000.00		5000.00		
4917	To Health Maintenance Trust Fund								
4918	To Nonexpendable Trust Funds								
4919	To Agency Funds								
SUBTOTAL 1					1218022.00	1225226.45	1296234.64	111203.00	1383137.64

(ense note: \*Individual\* warrant articles are not necessarily the same as "special warrant articles", which are addressed below.

Acct No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By BIA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS FOR ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
SUBTOTAL 2 Recommended					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

pecial warrant articles are defined in RSA 32:3, 4, as 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which is amended pursuant to law, such as capital reserve funds or trust funds, and 4) any article designated on the warrant as a special article or as non-aging or non-transferable article.

Acct No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By BIA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS FOR ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS FOR ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	Milfoil Problem	17				1000.00		
	Dep. Tax Coll. Town Clerk	18				7350.00		
SUBTOTAL 3 Recommended					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Year 1997Budget of the Town of EPSOM

MS-7

Acct. No.	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE For Ensuing Fiscal Year
	<b>TAXES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		10000	22841	10000
3180	Resident Taxes				
3185	Yield Taxes		7500	8704	7500
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		80000	104865	90000
	Inventory Penalties		1500	6528	1500
	<b>LICENSES, PERMITS &amp; FEES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		275000	333634	300000
3230	Building Permits		3000	6649	3000
3290	Other Licenses, Permits & Fees		1200	3220	1500
3311-3319	FROM FEDERAL GOVERNMENT		15000	15286	15000
	<b>FROM STATE</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		20912	20912	20912
3352	Meals & Rooms Tax Distribution		29913	29913	29913
3353	Highway Block Grant		73016	73016	73016
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		500	1245	800
3379	FROM OTHER GOVERNMENTS				
	<b>CHARGES FOR SERVICES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		25000	45657	35000
3409	Other Charges		7000	11470	8000
	<b>MISCELLANEOUS REVENUES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		5000	9582	5000
3502	Interest on Investments		18000	37368	20000
3503-3509	Other		40000	103052	40000
	<b>INTERFUND OPERATING TRANSFERS IN</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	Special Revenue Funds		10448	13156	14850

Year 1997Budget of the Town of EPSOM

MS-7

3912 Special Revenue Funds					
Acct. No.	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE FOR ENSUING FISCAL YEAR
3913 Capital Projects Fund					
3914 Enterprise Fund					
Sewer - (Offset)					
Water - (Offset)					
Electric - (Offset)					
3915 Capital Reserve Fund					
3916 Trust & Agency Funds					
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934 Proc. from Long Term Bonds & Notes					
Amounts Voted From "Surplus"			XXXXXXXXXX		
"Surplus" Used in Prior Year to Reduce Taxes			XXXXXXXXXX	150000	XXXXXXXXXX
TOTAL REVENUES			622989	997098	675991

## BUDGET SUMMARY

SELECTMEN

BUDGET COMMITTEE

SUBTOTAL 1 Recommended (from page 4)	1296234.64	1383137.64
SUBTOTAL 2 "Individual" warrant articles (from page 4)		
SUBTOTAL 3 Special warrant articles as defined by Law (from page 4)		
TOTAL Appropriations Recommended	1296234.64	1383137.64
Less: Amount of Estimated Revenues (Exclusive of Property Taxes) (from above)	675991.00	675991.00
Amount of Taxes To Be Raised	620243.64	707146.64

HELP! We ask your assistance in the following: If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. No.	W.A. No.	Amount	Acct.No.	W.A. No.	Amount
4210	4	2050	4915	3	120000
4210	8	24300	4915	14	50000
4220	10	32903			
4220	11	4000			

TOWN OF EPSOM, NEW HAMPSHIRE  
BALANCE SHEET  
December 31, 1996

ASSETS

Cash.....	\$1,437,166	
Funds in hands of officials.....	<u>3,391</u>	
.....		\$1,440,557

Taxes

Uncollected Taxes.....	488,968	
Unredeemed Taxes.....	294,506	
Other Taxes.....	<u>1,713</u>	
.....		785,187

Accounts Receivable - Ambulance Services...	15,231	
Other Accounts Receivable.....	1,300	
Due from Other Town Accounts.....	4,017	
Property by Tax Lien and Title.....	<u>5,370</u>	
.....		<u>25,918</u>

TOTAL ASSETS.....		<u>\$2,251,662</u>
-------------------	--	--------------------

LIABILITIES AND FUND BALANCE

Accounts owed by the Town.....	\$24,151	
Due to Other Town Accounts.....	4,072	
School District Taxes Payable.....	1,802,555	
Deferred Revenues.....	<u>5,370</u>	

Total Liabilities.....		\$1,836,148
------------------------	--	-------------

Fund Balance - December 31, 1995.....	369,933	
Change in Financial Position.....	45,581	
Fund Balance - December 31, 1996.....		<u>415,514</u>

TOTAL LIABILITIES AND FUND BALANCE.....		<u>\$2,251,662</u>
-----------------------------------------	--	--------------------

1996 Selectmen's Report

Land

Current Use Values	\$	725,962.00
Residential		44,051,348.00
Commercial		10,762,600.00
Industrial		164,500.00
Total Taxable Land	\$	55,704,410.00

Buildings

Residential	\$	69,606,850.00
Mobile Homes		6,227,600.00
Commercial		12,603,328.00
Industrial		649,300.00
Total Taxable Buildings	\$	89,087,078.00
Total Public Utilities		1,643,043.00
Total Value before Exemptions	\$	146,434,531.00
Less Blind Exemptions		30,000.00
Less Elderly Exemptions		816,700.00
Total Valuation on which Tax Rate is Set	\$	145,587,831.00
Total Property Taxes Assessed	\$	3,916,313.00
Less estimated War Service Tax Credit		31,300.00
Plus unapplied War Service Credit		121.99
New Property Tax Commitment	\$	3,885,134.99
Late Inventory Penalties Levied		7,091.63
Total Property Tax Commitment	\$	3,892,226.62

Breakdown of Tax Rate

Town.....	\$	3.44
School.....		21.37
County.....		2.09
Total	\$	26.90

Property Tax Rate Total per \$1,000 of valuation  
 Equalization Ratio 100%



## SELECTMEN'S REPORT

It's time once again to take the opportunity to thank the many people who, by working together, make town government function so well. In 1996, the department heads, full and part-time employees, volunteers and elected officials have strived to work within their budgets to balance increasing needs while continuing to provide the best services possible. The department heads are very aware of the relationship of budgets to taxes. It's not easy and can be very frustrating to achieve a balance. We would like to thank them for their cooperation and efforts during another budget season and year.

This year saw the appointment of Roger Amadon, Epsom Police Chief and the completion of the new police station on Route 28 North. We had an open house at the new station in the spring. Many people were able to tour the new facilities and meet the new Chief. A new station, a new chief, a renewed attitude and great morale. Our thanks to the Chief and his department! Thank you to the committee who worked so hard with the State and others to bring the new station to reality. Great job!

Speaking of the State, it seems there wasn't a road east, west, north or south of the circle that they weren't working on this summer. We, as well as many of you, spent considerable time in traffic jams during the construction. It appears they will be finishing up in the summer of 1997 and we'll be able to get from one end of town to the other without having to bring along lunch and a good book.

During 1997 we intend to do everything possible to keep the Town portion of the tax rate under control, still keeping services in line with the needs of the community.

This year, as in the past, we would like to ask for volunteers for committee or board assignments. There are ongoing positions on various boards such as Planning, Zoning, Conservation, and some committees that meet for a limited number of meetings. If time is a concern relative to volunteering, you can be involved as little as once a month and still be of help to the town. If you are interested, you can get more information at the town office by calling 736-9002. Thank you to all the volunteers for your time and efforts during 1996!

Respectfully submitted,

BOARD OF SELECTMEN  
John F. Hickey, Chairman  
Sue Bickford  
Laurence Yeaton

COMPARATIVE STATEMENT OF APPROPRIATIONS  
AND  
EXPENDITURES FOR 1996

PURPOSE OF APPROPRIATION	1996 ACTUAL APPROPRIATION	1996 REIMB. REIMB.	1996 TOTAL AVAILABLE	1996 ACTUAL EXPENDITURE	UNDER/(OVER) EXPENDED
EXECUTIVE OFFICE	110386		110386	101263	9123
ELECTION AND REGISTRATION	6078		6078	6362	(284)
FINANCIAL ADMINISTRATION	37988		37988	37799	189
LEGAL EXPENSES	1		1	0	1
PLANNING AND ZONING	18775		18775	13058	5717
GENERAL GOVT. BLDGS.	4925		4925	3736	1189
CEMETERIES	5875		5875	4152	1723
INSURANCE	120		120	535	(415)
POLICE DEPARTMENT	220857	45725	266582	234121	32461
AMBULANCE DEPARTMENT	45131		45131	44232	899
FIRE DEPARTMENT	152806		152806	143761*	9045
EMERGENCY MANAGEMENT	230		230	0	230
HIGHWAY ADMINISTRATION	54918		54918	47178	7740
HIGHWAY/WINTER/SUMMER	215500		215500	218044	(2544)
HIGHWAY -BRIDGES	500		500	983	(483)
ST. LIGHTING & FIRE RD. MAINT.	1500		1500	342	1158
SOLID WASTE DISPOSAL	157939		157939	157939	0
WATER SERVICES	3000		3000	3000	0
HEALTH OFFICER	827		827	720	107
PEST CONTROL	3561		3561	1549	2012
VNA & COMM. ACTION	7175		7175	7175	0
WELFARE ADMINISTRATION	11854		11854	10230	1624
WELFARE-VENDOR PAYMENTS	65975		65975	84768	(18793)
PARKS AND RECREATION	7600		7600	3967	3633
LIBRARY	32991		32991	32991	0
OTHER CULTURE & RECREATION	1600		1600	1600	0
CONSERVATION ADMINISTRATION	2910		2910	2910	0
INTEREST - TANS	2000		2000	0	2000
INS. W/C (Inc. in Depts.)				17810	(17810)
SPECIAL REVENUE FUNDS	10000		10000	10000	0
TO CAPITAL RESERVE	35000		35000	35000	0
T O T A L S	1218022	45725	1263747	1225225	38522

\* \$2312 is being encumbered for 1996 expenses - Actual 1996 expense is \$146073





**MASON + RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

March 7, 1996

Board of Selectmen  
Town of Epsom  
Epsom, New Hampshire

In planning and performing our audit of the financial statements of the Town of Epsom, New Hampshire for the year ended December 31, 1995, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 7, 1996 on the financial statements of the Town of Epsom, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

*Mason + Rich P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

SIX  
BICENTENNIAL  
SQUARE  
CONCORD  
NEW HAMPSHIRE  
03301

FAX: (603) 224-2613  
(603) 224-2000

1247  
WASHINGTON  
ROAD  
SUITE B  
P.O. BOX 520

RYE  
NEW HAMPSHIRE  
03870-0520

FAX: (603) 964-6105  
(603) 964-7070

STATUS OF PRIOR YEAR'S FINDINGS AND RECOMMENDATIONS:**DEPOSITS**

Finding and Recommendation - A large portion of the Town's General Fund cash accounts was uninsured and/or not collateralized. The Town's deposits are insured by FDIC as follows: \$100,000 for all demand deposits in aggregate in the Town's name and \$100,000 for all saving deposits in aggregate in the Town's name. The Town should explore collateralization, repurchase agreements or additional use of the Public Deposit Investment Pool to protect the Town's deposits.

Status - The Town in 1995 expanded its use of the Investment Pool.

**TRUST FUNDS**

Finding and Recommendation - The Town has certain trust funds for the benefit of the Town (Fire and Police Departments (Morrison Trust Funds)) that are restricted to spending only the annual earnings of the funds which are appropriated at Town Meeting. However, the Town was transferring the earnings on an annual basis, whether or not the funds were appropriated. The Trustees of the Trust Funds should have custody of all trust funds held by the Town (RSA 31:25), including the earnings of those funds. All excess funds should remain in the hands of the Trustees to comply with the RSA's and maximize investment earnings.

Status - This recommendation was implemented in 1995 and all funds were transferred to the Trustees of the Trust Funds.

CURRENT YEAR'S FINDINGS AND RECOMMENDATIONS:**NEW HAMPSHIRE RETIREMENT**

Finding - During our audit testing we determined that wages paid to a police officer was not reported to the New Hampshire Retirement System. We also noted that the correct amount was not, in many months, remitted to the Retirement System.

Recommendation - The bookkeeper needs to be sure that all applicable wages are reported to the New Hampshire Retirement System. The payroll software will produce the required monthly information which needs to be used and checked in preparing the retirement reports. The amounts due monthly are computed directly from the Retirement System reports.

Management Comments - The bookkeeper will use computer figures as recommended.

**PROCESSING INVOICES**

Finding - During our audit testing we noted a payment for work that was not done until 1996 for Town House renovations. Also, the amount paid was also from an estimated bid and not from an actual invoice.

Recommendation - The Town should only authorize payments for invoices and not from an estimated bid. Invoices should not be processed for payment until the work has been started or completed, depending upon the agreement with the contractor.

Management's Comments - The Governors Energy Council needed all bills paid so they could get our Grant money to us for 1995. If this situation should arise again we will encumber the funds.



**MASON+RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

January 17, 1997

Board of Selectmen  
Town of Epsom  
Town Hall  
Epsom, New Hampshire 03234

We will begin our audit field work for the 1996 audit on February 3. We anticipate that you would have draft reports for your review and comment by the week of March 23, 1997, with a final report being issued shortly after that date.

If you have any questions, please do not hesitate to contact our office.

Very truly yours,

*Mason + Rich P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

SIX  
BICENTENNIAL  
SQUARE

CONCORD  
NEW HAMPSHIRE  
03301

FAX: (603) 224-2613  
(603) 224-2000

1247  
WASHINGTON  
ROAD  
SUITE B  
P.O. BOX 520

RYE  
NEW HAMPSHIRE  
03870-0520

FAX: (603) 964-6105  
(603) 964-7070

SCHEDULE OF TOWN PROPERTY

U-04-52, U-04-02		
Town Hall - Land and building	\$	130,400.00
Furniture and equipment		30,000.00
U-05-05		
Library - Land and building		109,800.00
Furniture and equipment		24,850.00
U-05-53		
Police Station -980 Suncook Valley Highway		552,800.00
furniture and equipment		25,000.00
U-04-41, U-04-43-02		
Fire Station - Land and buildings		570,200.00
Furniture and equipment		289,000.00
U-15-06, U-15-08		
Parks, Commons and Playgrounds		
Land and buildings		221,500.00
U-01-01, U-04-34, U-13-54		
Water Precinct Facilities		
Land and buildings		114,450.00
Equipment		184,778.00
U-13-58		
School - Land and buildings		4,714,200.00
Furniture and equipment		250,000.00
U-06-03		
Highway Department - Land		22,800.00
Equipment		15,000.00
U-16-11		
Land, Route 2B South 5.7A		23,800.00
R-02-03		
Land, New Rye Road .34 A		14,600.00
R-04-01		
Land, Tarlton Road(Conservation Deed) 148A		64,400.00

R-04-02	Land, Tarlton Road (Forest, Conservation Deed) 170A	68,200.00
U-10-93	Land and building, Black Hall Road .62A	94,700.00
R-12-05	Land, near Deer Meadow Pond 2.3A	21,300.00
R-04-04	Land, Fort Mountain (Forest-Conservation Deed) 130A	64,200.00
R-14-14	Land, Range Road 10A	14,500.00
R-07-10	Land, Chichester Town Line 5A	2,500.00
U-09-04	Land, Goboro Road 2.9A	4,100.00
R-07-04	Land, off Suncook Valley Highway 2.3A	3,200.00
R-09-51	Land, part of Echo Valley subdivision 12A	16,000.00
U-16-7-65	Mobile Home, King's Towne MH Park	15,200.00
	TOTAL	\$7,661,478.00

SUMMARY OF RECEIPTS 1996

Property Tax Revenues - Current Year	\$3,402,899.56
Prior Year Property Tax	473,269.01
Redeemed Tax	145,436.24
Prior Year Redeemed Tax	187,730.19
Land Use Taxes - Current Year	18,142.88
Land Use Taxes - Prior Years	4,698.46
Yield Taxes - Current Year	7,454.84
Yield Taxes - Prior Years	1,249.35
Prior Years Interest & Costs	29,215.70
Mortgage Notice Cost & Tax Lien Charges	9,163.00
Redeemed Interest & Costs	66,131.30
Other Interest	355.96
Inventory Penalties	6,528.01
Motor Vehicle Permits	344,678.00
Motor Vehicle Title Fees	1,722.00
UCC Fees	3,384.56
Municipal Agent Fees	8,492.00
Building Permits	6,379.00
Occupancy Permits	270.00
Dog Licenses	2,414.00
Dog Tax Fines	6.00
Marriage Fees to State	1,330.00
Marriage Fees to Town	245.00
Certified Copies of Vital Records to State	678.00
Certified Copies of Vital Records to Town	552.00
Dump Sticker Fees	188.00
Candidate Fees	7.00
Current Use Registrations	175.00
Rooms & Meals Tax	29,912.53
Shared Revenue Block Grant	86,434.67
Highway Block Grant	73,016.24
State Witness Fees	1,246.93
Planning & Zoning Board	3,045.00
Pistol Permits	470.00
Town Office Expense	714.07
Ambulance Revenues	40,630.92
Revenue from Utilities	4,000.00
Revenue from Cable Franchise	7,335.00
NSF Charges	135.00
Sale of Town Property	8,632.32
Sale of Cemetery Lots	950.00
Reimbursement from Cemetery Trustees	3,000.00
Interest on Checking Account	37,368.83
Rent of Town Hall	100.00
Rent of Fire Station	1,250.00
Court Fines	1,243.00
Police Reports	2,663.00
Reimbursement from Compensation Funds of NH	17,797.13
Insurance Dividends	8,656.48
Reimbursement - Health Insurance	21,928.05
Reimbursement from Welfare	9,601.23
Police Details	43,925.00

Revenue from Fire Department	1,365.02
Revenue from Police Department	777.10
Dog Fines	440.00
Federal COPS Program	15,286.24
1996 Boat Tax	12,138.86
Revenue from Planning & Zoning	365.00
Legal Reimbursement	172.64
Interest - Morrison - Police Department	5,709.92
Interest - Morrison - Fire Department	1,824.00
Interest - Morrison - Town	5,623.00
Board of Adjustment Fees	<u>797.00</u>
	\$5,171,349.21



## STATEMENT OF PAYMENTS

Executive Office	\$ 101,294.12
Election and Registration	29,668.16
Financial Administration	400,727.06
Planning Board	3,764.86
Zoning Compliance Officer	6,324.24
Zoning Board of Adjustment	2,995.13
Planning Board Escrow Accounts	4,426.61
General Government Buildings	4,192.25
Cemeteries	4,152.24
Insurance-Computers	535.00
Insurance-Worker's Compensation	17,810.00
Police Department	234,460.30
Ambulance Department	44,230.01
Fire Department	144,005.78
Highway Department Administration	47,177.89
Highway-Street Maintenance	218,044.31
Bridge Expense	983.00
Street Lighting	342.46
Solid Waste Disposal	157,939.04
Water-hydrant rental & water usage	3,000.00
Health	720.00
Animal Control	1,549.31
Visiting Nurse Association	5,000.00
Community Action Program	2,175.00
Welfare Administration	10,184.55
Welfare-Vendor Payments	83,814.83
Parks & Recreation	3,966.85
Library	32,991.50
Patriotic Purposes	600.00
Band	1,000.00
Conservation Commission	2,898.25
Capital Reserve Fund	35,000.00
Capital Outlay	10,000.00
Payments to County	367,859.00
Payments to School District	3,123,213.00
Miscellaneous Charges	13,183.90
Auditor's Adjustments	(49,136.69)
<b>Total</b>	<b>\$5,071,091.96</b>



EMPLOYEE WAGES 1996

Roger W. Amadon, Chief of Police	\$31,461.13
Paula S. Anderson, Treasurer	1,800.00
Cherylann J. Arvanitis, Planning Board Secretary	500.00
Carolyn S. Ashby, Ballot Clerk	125.00
Steven Auger, Full Time Fire Department	24,442.49
Ruth B. Bachelder, Ballot Clerk	100.00
Barbara M. Barton, Ballot Clerk, Deputy Tax Coll.	723.50
Larry B. Barton, Volunteer Fire Department	195.00
Susan J. Beaudoin, Secretary, ZBA	490.00
Branden Bentz, Part time Police Officer	508.00
Eric A Bentz, Part time Police Officer	714.00
Sue V. Bickford, Selectman	1,500.00
Richard Bilodeau, Animal Control Officer	700.00
Eric A. Bourn, Full Time Police Officer	29,527.90
Gregory S. Bowen, Road Agent	27,997.86
Deborah A. Boynton, Volunteer Fire Department	300.00
Donald R. Boynton, Volunteer Fire Department	311.88
Michael L. Briggs, Part time Police Officer	173.00
Bryan Bruce, Volunteer Fire Department	270.00
Jeremy T. Charron, Part time Police Officer	4,035.00
Nancy Y. Claris, Librarian	13,639.31
Katharine Coolidge, Volunteer Fire Department	450.00
Brenda J. Corliss, Bookkeeper	1,193.50
Michael Crowley, Volunteer Fire Department	311.88
David L. Cushing, Chief, Fire Department	1,163.76
Joel P. Dail, Highway Department	7,497.76
Ron Delgado, Volunteer Fire Department	689.76
Shirley Demers, Supervisor of Checklist	175.00
Londa Draper, Secretary Planning Board	600.00
Richard Drew, Volunteer Fire Department	300.00
Clinton Ellsworth, Part time Police Officer	248.00
Merilee Ellsworth, Town Clerk/Tax Collector	4,000.00
Henry L. Farrin, Jr., Full Time Police Lieutenant	34,991.82
Joel S. French, Volunteer Fire Department	150.00
William L. French, Volunteer Fire Department	300.00
Floyd P. Graham, Full time Ambulance Department	24,872.61
Rita Graham, Volunteer Fire Department	300.00
John F. Hickey, Selectman	1,500.00
Kinda M. Hickey, Welfare Assistant	315.00
Patricia L. Hickey, Welfare Director	8,159.10
Jason E. Hughes, Volunteer Fire Department	281.88
Travis J. Keeler, Volunteer Fire Department	270.00
Robbin T. Kline, Volunteer Fire Department	161.88
Beverly LaFleur, Trustee of Trust Funds	200.00
Vicki A. LeCain, Deputy Town Clerk/Tax Collector	1,645.00
James T. Lomartire, Volunteer Fire Department	150.00
Derek J. Martel, Volunteer Fire Department	420.00
Robert A. Martel, Volunteer Fire Department	11.88
Sean McDonald, Volunteer Fire Department	300.00
Cecily P. McNair, Volunteer Fire Department	540.00

Allana Mitchell, Volunteer Fire Department	300.00
Matthew M. Moulton, Volunteer Fire Department	676.00
Amy Orff, Volunteer Fire Department	300.00
David Palermo, Volunteer Fire Department	540.00
Elmer H. Palmer, Jr., Highway Department	6,605.63
Kerry Parkhurst, Volunteer Fire Department	300.00
Laurence S. Phillips, Part time Police Department	2,844.00
Michael A. Pickering, Volunteer Fire Department	386.88
Jeffrey W. Pinard, Volunteer Fire Department	150.00
Sean Pinard, Volunteer Fire Department	300.00
Bruce Potter, Volunteer Fire Department	150.00
Gail M. Quimby, Secretary, Police Department	11,520.00
Alan S. Quimby, Volunteer Fire Department	738.00
Gloria J. Reeves, Office Manager	17,913.60
M. Lois Rook, Secretary/Bookkeeper	14,129.82
Robert E. Sawyer, Jr., Volunteer Fire Department	300.00
Linda E. Sawyer, Volunteer Fire Department	300.00
Barbara Smith, Supervisor of Checklist	175.00
Craig Sykes, Full time Police Officer	22,358.14
Warren T. Virgin, Volunteer Fire Department	311.88
Douglas Williams, Part time Police Officer	2,241.00
Jeanette E. Winslow, Assistant Librarian	2,540.30
Lena G. Worth, Supervisor of Checklist	175.00
Jeremy K. Yeaton, Volunteer Fire Department	250.00
Keith L. Yeaton, Part time POLICE Officer	6,390.88
Laurence D. Yeaton, Selectman	1,500.00
Matthew R. Yeaton, Volunteer Fire Department	270.00
R. Stewart Yeaton, Former Fire Chief	<u>1,104.10</u>
Total	\$325,483.13

## HIGHWAY DEPARTMENT ADMINISTRATION

Gregory S. Bowen,	\$27,997.86
Town's share of Social Security	2,515.28
Town's share of Mediare	588.24
Caron Engineering	3,000.00
Elmer Palmer, Jr.	6,420.63
Joel Dail	<u>6,655.88</u>
	\$47,177.89

### CONTRACTED LABOR

Steve Kimball	\$ 3,082.50
St. Laurent Farms	1,292.50
John Skorupski	45.00
B & B Contractors	922.50
Her & W	<u>27.50</u>
	\$ 5,370.00

### PIPES & CULVERTS

Burtco	\$ 2,995.66
--------	-------------

### HIGHWAY & STREET MAINTENANCE

NH State Prison Correction	\$ 4,106.20
Barrett Paving Materials	4,240.82
MTS	3,275.00
Vermont Chloride	3,086.40
Pike Industries	7,047.08
B & B Contractors	7,053.00
Steve Kimball	1,875.00
Michie Corporation	435.00
Suburban Paving	17,873.74
Michael Page, Jr. & Sons	1,000.00
Brox Industries Inc.	1,019.15
Clark's Grain Store	<u>187.50</u>
	\$51,198.89

### RENTALS & LEASES

Caterpillar Financial Services	\$17,748.00
Steve Kimball	17,785.00
St. Laurent Farms	7,755.00
Cutter Enterprises	17,410.40
John Skorupski	225.00
North Star Leasing Co.	2,345.04
Brox Industries, Inc.	543.40
B & B Contractors	5,453.50
Page New England	9.00
F. B. Hale, Inc.	2,898.35
Ford Motor Credit Co.	25,888.11

RENTALS & LEASES, CONTINUED

E. W. Sleeper Co.	\$ 130.00
American Tool Rental Corp.	144.00
Carl Matthews Equipment Co.	250.00
Her & W	220.00
B & R Construction	<u>70.00</u>
	\$98,874.80

SALT AND SAND

Granite State Minerals	\$18,391.65
Future Supply Corp	1,232.61
Cutter Enterprises	6,525.00
Concord Sand and Gravel	2,747.16
Steve Kimball	1,525.00
B & B Contractors	8,900.00
William H. Stevens	775.00
Agway, Inc.	<u>428.96</u>
	\$40,525.38

VEHICLE MAINTENANCE

E & K Auto Parts	\$ 167.82
Howard Fairfield, Inc.	945.77
Sanel Auto Parts	430.10
Phelps Aerial Lift, Inc.	426.12
Grappone Auto Junction	527.23
Webber Energy Fuels	48.70
Portland Glass	140.06
Carparts of Epsom	1,154.40
Southworth-Milton, Inc.	861.79
Ron's Garage	187.50
E. W. Sleeper Co.	119.54
Gregor Bowen	2.00
Federal Surplus Property	43.00
M & M Ford, Inc	20.00
Evans Motor Fuels	207.09
Alstart	95.00
Phoenix Precast Products	323.00
Banks Chevrolet-Cadillac	<u>14.00</u>
	\$ 5,713.12

HIGHWAY - FUEL

Webber Energy Fuels	\$ 3,288.38
Evans Motor Fuels	1,926.72
Sanel Auto Parts	<u>29.60</u>
	\$ 5,244.70

DEPARTMENT OPERATING SUPPLIES

Grainger	\$ 86.01
Page New England	101.50
Heritage True Value Hardware	652.18
Viking Office Products	45.00
Federal Surplus Property	105.00
R. G. Tombs Door Co., Inc.	45.60
Gregory Bowen	34.25
Northeast Airgas	57.00
Clark's Grain Store	145.60
Southworth-Milton, Inc.	126.69
Future Supply Corp.	273.32
Jordan Equipment Co.	89.89
University of New Hampshire	25.00
Cohen Steel supply, Inc.	29.70
Nynex Mobile Communications	214.62
Barton Lumber Co., Inc.	45.87
E & K Auto Parts	<u>22.89</u>
	\$ 2,100.12

EQUIPMENT PURCHASE

H. F. Wilson	\$ 623.20
GCR Truck Tire Centers	1,163.60
Sanel Auto Parts	95.59
E. W. Sleeper	1,670.00
Den Roy Shoes	165.00
Grappone Auto Junction	97.49
Federal Surplus Property	1,000.00
University of New Hampshire	558.60
Carparts of Epsom	118.16
Howard Fairfield, Inc.	<u>530.00</u>
	\$ 6,021.64

BRIDGE EXPENSE

Coastal Concrete of NH	\$ 160.00
Michie Corp.	500.00
Phoenix Precast Products	<u>323.00</u>
	\$ 983.00

STREET LIGHTING

Concord Electric Co.	\$ 209.19
NH Electric Cooperative	110.64
Green Mountain Energy	<u>22.63</u>
	\$ 342.46



TOWN CLERK'S REPORT

For year Ending  
December 31, 1996

DEBITS

Auto Registration Permits for 1996.....	\$344,678.00
Candidate Fees.....	7.00
Dog License Fees.....	2,414.00
Dog License Fines.....	6.00
State Marriage License Fees.....	1,330.00
State Certified Copies of Vital Records Fees....	678.00
Town Marriage License Fees.....	245.00
Town Certified Copies of Vital Records Fees....	552.00
Motor Vehicle Title Fees.....	1,722.00
UCC Filing Fees.....	3,384.56
Municipal Agent Fees.....	<u>8,492.00</u>
 TOTAL RECEIPTS	 \$363,508.56

CREDITS

Auto Registration Permits for 1996.....	\$344,678.00
Candidate Fees.....	7.00
Dog License Fees.....	2,414.00
Dog License Fines.....	6.00
State Marriage License Fees.....	1,330.00
State Certified Copies of Vital Records Fees....	678.00
Town Marriage License Fees.....	245.00
Town Certified Copies of Vital Records Fees....	552.00
Motor Vehicle Title Fees.....	1,722.00
UCC Filing Fees.....	3,384.56
Municipal Agent Fees.....	<u>8,492.00</u>
 TOTAL PAYMENTS TO TREASURER	 \$363,508.56

## TOWN CLERK'S REPORT continued

### REGISTRATIONS

In 1996 there were 5109 vehicles registered in Epsom, an increase of 107 over last year. There was a 9% increase in vehicles registered less than 10 years old or 861 requiring titles. The total dollar amount this year brought in by motor vehicles being registered was \$344,688.00 an increase in revenue of \$36,556.00 or 10.6%.

### TO SAVE US BOTH TIME

When you come in to renew your vehicle registrations it does help if you bring in your old registration. It gives me a chance to check and make sure that the correct vehicle is being renewed and to make sure that you are being charged the correct rates. If you have done a recent transfer or a new registration please bring your old registration with you as when we pull out your preprint it could still have your old vehicle on it.

To transfer plates you do need your old registration (as it is turned in to Concord) and your new vehicle information. If the vehicle is less than 10 years old, you MUST have either a blue title application from the dealer or the original title signed over on the back to you. To transfer plates the FIRST name on the registration must be on the new title or title application. The order of names on the title does not matter as long as the first name on the registration is there. There are exceptions in the case of leases or surviving spouses.

Please feel free to call for information before you come in, but I try very hard not to give out quotes over the phone. There are so many variables in determining the fees that a quote is almost always wrong unless all the information is available.

YES, it is possible to do a registration for someone else as it is no longer required that the registration be signed before you leave the office. If you are registering for someone else do try to bring their old registration, know their birthdate, and what they are registering.

### VITAL RECORDS

There were 38 babies born this year to residents of Epsom. There were 19 girls and 19 boys.

This year the Town Clerk filed marriage license applications for 36 couples in Epsom.

There were 60 deaths this year reported in Epsom.

In 1996 the Town Clerk's office issued 199 certified copies of marriages, deaths, and births that occurred in Epsom. For a certified copy of a marriage, you must go to the town where you received your license. For a copy of a birth certificate or a death you must go to the town where it occurred. The cost is \$10.00 for the first certified copy and \$6.00 for each additional one issued at the same time. If you are not sure in which town the event took place, the state is all computerized at the Division of Health and Human Services in Concord and you can also get a certified copy there.

### DOGS

We are receiving copies of your dog's rabies certificates only on a monthly basis, so if your pet is due for his rabies vaccination, please get him vaccinated first and bring a copy of his certificate with you. If your pet has been neutered or spayed since last year please bring proof of this with you as well.

There were only 380 dogs licensed this year. A dog license is \$9.00, \$6.50 if the dog is neutered or spayed, and \$2.00 for the first dog licensed by a person over 65 (additional dogs are the regular price). There is a new puppy license this year if your dog is between 3 and 7 months old and this is \$4.50.

**DOGS MUST BE LICENSED BY APRIL 30TH EVERY YEAR.** This is a state law and after June 1st there is a \$1.00 per month late fee added to the cost. There can also be a \$25.00 civil forfeiture fee assessed if you receive a notice of an unlicensed dog. This is in addition to the license cost and the late fee.

## POSITION

This year the Town Clerk ( 3 year position) and Tax Collector ( 1 year position) have been combined into one elected position of Town Clerk/Tax Collector for a 3 year term. As an elected position the work that is involved is determined by statute. The work that is required takes an average of 50-60 hours per week. In addition to that, I spent 5 days and nights at certification, 6 days and 4 nights at town clerk and tax collector conferences, 2 days each at training for our computer system, vital records, motor vehicles, DRA, and municipal agent program, and 1 day each at the tax collector workshop, tax collector regional meeting, municipal association meeting, UCC workshop, election meeting and town clerk regional meeting. In addition to this I was on the Legislative Committee for the Tax Collector's Association and attended legislative hearings on issues concerning changes that would affect our town. I was on the Nominating Committee for the Town Clerk's Association and this year I'm on the Conference Committee.

Although the main reason that most of you come to the office is to pay your tax bill or register your car which can be time consuming, these things only touch the surface of what this position entails. I feel that it is the MAJOR function of the elected official to be looking out for the best interests of the public that elects him/her. The way to do this is to learn as much as you can about the things that will affect and benefit the public that lives in Epsom. I do this by attending all the meetings, conferences, and training that I can fit in. This is so that when you come to the office with a question I will either know how to answer it or will know where to find the answer. I spend a lot of time just getting to know the people from the state agencies or networking with other town officials so that I will be knowledgeable. I have tried very hard to make improvements in the way things are done in the office. It took me quite a while to get us a computer for vital records from the state, but we were one of the earlier towns to get one. I have been trying for 4 years now to get a computer for the town clerk's office to do vehicle registrations and dogs. I know that it will bring us more revenue from the increased accuracy in determining list prices for vehicle registrations. It will also enable us to co-ordinate the dogs rabies certificates with their licenses. It will save time for people waiting in line for registrations but in the end we will be spending more time at the office to offer the town expanded services such as mail-in registrations.

This year the selectmen have included a warrant article to change the pay for Town Clerk/Tax Collector from a salary of \$4000.00 plus fees (this year regular fees were \$21,829 and municipal agent fees were an additional \$8492.) totaling \$34,400.00 to a salary of \$25,000 a year with benefits. The town would take all the fees. This would be fine if they were taking town clerk and tax collector fees only, but they also want to keep municipal agent fees. Municipal Agent services include issuance of renewal decals, transfer of plates, and issuance of new plates for motor vehicles, motorcycles, and trailers. These services were added by myself for the convenience of residents and to supplement my income. I attended several training sessions from the state and became THEIR agent. The fees generated by this state work are designed to pay for the work performed by the agent and not to increase the revenue of the town. Any expenses incurred by the agent for books, travel, postage and supplies are all paid for by the agent from the fees received. This service is not offered by all towns and is not a requirement of the Town Clerk position. In many towns this service is provided by the tax collector, an assistant, or a clerk in the office. There is only one municipal agent per town and the individual signs a contract with the state to do the required work. The money is deposited in the state's account in their bank with their deposit slips. The state does their own yearly audit and the individual municipal agent is responsible to the state for their work. I have been doing this work for over 5 years now and it would take someone else at least 2 or 3 years before the income from the fees would reach the level that it is now. This is due to the steps involved in the training for the municipal agent position and the fact that a new person would have to choose to apply for this position and then begin the process all over.

As you can see, for me to accept the \$25,000 salary would be a tremendous cut in pay when I made over \$3,400.00 last year, and \$35,000 the year before. There was an increase this year in town clerk fees and a reduction of \$2300. in tax lien fees which makes up the difference from year to year. For this reason I am asking that you leave the Town Clerk/Tax Collector position as it is now, a combination of salary and fees. This way the person is actually paid for the amount of work that is done. If a new person was elected at a salary of \$25,000 a year with no way to bring in the extra \$8500. per year in fees for at least 2 years, it is going to cost the town more. There is also no way of insuring that a new person would even want to do the extra municipal agent work for no additional pay as they would already be making \$25,000. a year and the option of picking up municipal agent is strictly theirs, not the towns. Since the town has no control over the municipal agent position, there is no way that they can be assured of receiving any fees from it as revenue. I feel that the position should be left as it is now as the person will be paid for the work that they do and this is more fair to us all.

**TAX COLLECTOR'S REPORT** MS-61  
 FOR THE MUNICIPALITY OF EPSOM NH YEAR ENDING 12/31/96

	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
	96	95	94	93
<b>DR.</b>				
<b>UNCOLLECTED TAXES</b>				
-BEG. OF YEAR*:				
Property Taxes		468,113.75	3,429.46	
Resident Taxes	XXXXXXXXXXXXXX			
Land Use Change	XXXXXXXXXXXXXX	4,698.46		
Yield Taxes	XXXXXXXXXXXXXX	1,249.35		
Utilities Inv. Pen.	XXXXXXXXXXXXXX	2,058.16		
Mort. Notice Cost	XXXXXXXXXXXXXX			76.00
<b>TAXES COMMITTED</b>				
-THIS YEAR:				
Property Taxes	3,889,243.00		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Resident Taxes			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Land Use Change	18,142.88		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Yield Taxes	9,184.12		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Utilities			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Invent. Pen.	7,091.63		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>OVERPAYMENT:</b>				
Property Taxes	3,017.95	2,385.27		
Resident Taxes				
Land Use Change				
Yield Taxes				
Mort. Notice Cost	3,460.00	18.00		
Interest Collected on Delinquent Tax	4,455.56	24,501.36	516.39	
Collected Resident Tax Penalties				
<b>TOTAL DEBITS</b>	\$ 3,934,595.14	\$ 503,024.35	\$ 3,945.85	\$ 76.00

\*This amount should be the same as last year's ending balance. If not, please explain.

## TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF EPSOM, NH YEAR ENDING 12/31/96

DR.	Last Year's Levy		PRIOR LEVIES (Please specify years)	
	96	95	94	93
Unredeemed Liens Balance at Beg. of Fiscal Yr.		220,962.63	93,264.39	61,942.71
Liens Executed During Fiscal Yr.	336,192.01			
Interest & Costs Coll. After Lien Execution	10,196.63	24,715.20	15,334.66	15,884.81
Mort. Cost	5,630.00			239.00
Refund	2.67			
<b>TOTAL DEBITS</b>	<b>\$ 352,021.31</b>	<b>\$ 245,677.83</b>	<b>\$ 108,599.05</b>	<b>\$ 78,066.52</b>
<b>CR.</b>				
<b>REMITTANCE TO TREASURER:</b>				
Redemptions	145,436.24	110,740.90	37,733.71	39,255.58
Int./Costs(After Lien Execution)	10,196.63	24,715.20	15,334.66	15,884.81
Mort. Cost	5,630.00			13.00
Abatements of Unredeemed Taxes	1,854.24			
Liens Deeded To Municipalities				226.00
Mort. Cost Unredeemed Liens Bal. End of Year	188,904.20	110,221.73	55,530.68	22,687.13
<b>TOTAL CREDITS</b>	<b>\$ 352,021.31</b>	<b>\$ 245,677.83</b>	<b>\$ 108,599.05</b>	<b>\$ 78,066.52</b>

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)?

TAX COLLECTOR'S SIGNATURE

*M. E. Smith*DATE: 1/24/97

TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF EPSOM, NH YEAR ENDING 12/31/96

CR.	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
	96	95	94	93
<b>REMITTED TO TREAS. DURING FY:</b>				
Property Taxes	3,403,030.17	469,980.69	3,288.32	
Resident Taxes				
Land Use Change	18,142.88	4,698.46		
Yield Taxes	7,454.84	1,249.35		
Utilities				
Interest	4,455.56	24,501.36	614.74	
Penalties	4,427.06	2,058.16	42.79	
Mort. Notice Cst	3,460.00	18.00		42.00
<b>Discounts Allowed:</b>				
<b>Abatements Made:</b>				
Property Taxes	3,203.19	242.37		
Resident Taxes				
Land Use Change				
Yield Taxes	16.00			
Utilities				
Curr. Levy Deeded				
<b>UNCOLLECTED TAXES -END OF YEAR:</b>				
Property Taxes	486,027.59	275.96		
Resident Taxes				
Land Use Change				
Yield Taxes	1,713.28			
Utilities				
Inventory Pen.	2,664.57			34.00
<b>TOTAL CREDITS</b>	<b>\$3,934,595.14</b>	<b>\$503,024.35</b>	<b>\$ 3,945.85</b>	<b>\$ 76.00</b>



## TAX COLLECTOR'S REPORT

### 1996 TAXES

This year was the second year of semi-annual tax billing and again there was a decrease in the number of taxpayers owing taxes at the end of the year. A large percentage of the 2200 first issue of bills were paid by July 2nd. giving the town money to work with instead of having to borrow. This saves the town a substantial amount of money. I fully supported semi-annual billing even though it doubled my workload as Tax Collector and decreased my income from lien fees ( this year by \$2300.00). I do think it has saved the town money and has made it easier for a lot of people to pay their taxes. This is evident from the 28% decrease in liens this year.

The second half bills came out in October, due on December 2nd and again we sent out 2200 bills. This bill was based on the 1996 tax rate of \$26.90 per thousand. The total warrant for 1996 was \$3,889,243. By the end of the year, 88% of the current taxes were paid. This year I have been responsible for bringing in more than 4 1/2 million dollars to the town with a total budget expenditure of \$14,000.

### TAX SERVICES

This year with all the bank changes more banks are using tax services to pay their escrowed property taxes. A lot of the banks that are taking over accounts are paying off the taxes and escrowing them from that point on. If I have stamped on your tax bill "duplicate bill sent to mortgage company" then I have sent a copy to either the tax service or the bank that requested it. If this is not stamped on our bill, you need to get this bill to your bank if they are responsible for payment.

The tax services are very good as a rule, but it is still in your best interest to check and be sure that your taxes have been paid. Do keep in mind that the bank does not pay right away and give them a little time to send the payment before you check with me. They tend to batch their bills and pay with one check so it sometimes takes them longer to pay then you may think it should.

### TAX LIENS

Tax liens can legally be put on as soon as the second issue bill is past due. I usually wait until 90 days after they were due to place the lien. First you are notified by certified mail of the impending lien. You have 30 days to pay before the lien is placed. This year there was a large drop in the number of liens. I sent out 190 letters on 225 properties which was a 28% decrease over 1995. The only advantage to the town in placing a lien is that on the late tax payments the interest rate increases from 12% to 18% and it insures that the town will receive their tax money if the property should be sold. There is no cost to the town as all the costs are passed on to the delinquent taxpayer, including paying the Tax Collector for placing the liens.

Many people ask why I report their tax lien to the credit bureau. The answer is "I don't". A report of lien is recorded with the Merrimack County Registry of Deeds. All tax records are public. Anyone can come into the office or go to the registry to find tax information on anyone's property. I do not give out information over the phone to curiosity seekers, but they are free to check for themselves. I do give out information over the phone to callers with a legitimate interest in the property as banks, credit bureaus, or real estate agents. When a lien is paid we do send notice of the redemption to Merrimack County Registry, but again that is the only place that we notify. If you have a lien on your credit report that you know has been paid, please call and we can give you the book and page at the registry where it was released. Many times the credit agency will pick up the lien but not the release.

### TAX DEEDS

I only had to send out notices to 20 people of impending deeds this year which was a 62% decrease over last year. I managed to work out things with all of them and no property was deeded this year.



## POSITION

I have neglected my job of educating the public to know that the positions of Town Clerk and Tax Collector are a lot more than just a job. These positions are more like a way of life. It is at times difficult, sometimes rewarding, and always time consuming. I spent the first two or three years learning that you can never learn it all, but you need all the experience you can get to be able to solve the problems that arise. As it is now my hours are set up so that I have Tuesday and Wednesday to attend meetings, training, etc when the office is closed. I do realize that my office hours are limited which is why my home phone number is on the machine at the office and I am always willing to make appointments. I normally work 50-60 hours a week plus attending training and workshops. There are so many aspects of the Town Clerk's job that there are separate sessions for UCC's, elections, Vital records, registrations, titles, municipal agent, computers, and Town Clerk regional meetings and Convention. The Tax collector also has workshops offered from the municipal association, our software company, Tax Collector regional, Convention and workshop. Last year I spent my 4th year of 5 days and 5 nights at certification where I graduated as a Certified Town Clerk and Tax Collector. Last year I was also on the legislative committee and the nominating committee. I feel that all of these are important aspects of the job because if you don't know or understand the most recent legislation and changes, how can you possibly do a good job?

## DEPUTIES

This year as the positions of Town Clerk and Tax Collector will be combined, I will only have one deputy. In October I regretfully accepted Barbara Barton's resignation as my deputy Tax Collector. Here I would like to thank Barbara for her 6 years of work for me and also for her many years of work for the town. She helped me a lot and did many things for no compensation. I don't feel that her efforts for the town were fully appreciated and that is sad. I'm sorry that things didn't work out as we had planned because I do think we worked well together.

In August I hired Vicki LeCain as my deputy Town Clerk and in November I also made her my deputy Tax Collector. From the beginning I have had a problem with being able to train deputies. As I only had 3 hours a week in my budget it was not enough time for someone to learn and practice new skills. As I had not used a deputy for the beginning of the year I had money left in my budget when Vicki started. She has been able to work with me for about 20 hours a week. She has had an opportunity to learn how to deal with the problems that arise when doing registrations and has been able to practice.

Now I would like to continue to train Vicki in other areas of the Town Clerk's job as well as training her in the Tax Collector capacity. We are now back to the original problem. This is a new year and I am back to the 6 hours a week. This is not enough time for her to stay current with what she has learned and to develop new skills as well. Vicki and I have come up with a plan and it will need your support. We would like to have a deputy Town Clerk/Tax Collector with a real job of an average of 25 hours a week. This does not mean that Vicki would work with me every day. I think that the office should be open more hours, but I can't do it alone. I should not have to close the office when I am attending a meeting. I want someone knowledgeable there to help you. We would like to expand the office hours an additional day and night per week. We would work together at the beginning and the end of the month and during the heavy tax bill times. I think anyone who has come to the office in the last few months has noticed how much better it is to have someone to do renewals when I'm tied up with a tax problem or on the phone. We would like to set it up so that the office is open an additional 10.5 hours per week. We can't do it without your help so we are asking for your support on my warrant article " to raise, appropriate, and expend \$7350. to cover the additional cost of the salary for a deputy which will cover expanding the office hours open to the public by 10.5 hours to include an additional day and night. This increase will also insure coverage of regular office hours during occasions of absence due to training, vacation, and or sickness of the Town Clerk/Tax Collector. Please give us your support, we need you as much as you need us.

REPORT OF TOWN TREASURER

Building permits	\$ 6379.00
Occupancy permits	270.00
Planningboard & Zoning	3045.00
ZBA Fees	797.00
Junkyard permits	365.00
Dumpsticker fees	188.00
Pistol permits	470.00
Current Use Registrations	175.00
	<u>11,689.00</u>

Merilee Ellsworth, Town Clerk

1996 Auto Permits	\$ 344,678.00
1996 Dog Tax	2,414.00
1996 Dog Tax Fines	6.00
Candidate fees	7.00
Ucc's Secretary of State	3,384.56
Municipal Agent Fees	8,492.00
Marriage Fees to State	1,330.00
Marriage Fees to Town	245.00
Certified Copys of Vital Records to State	678.00
Certified Copys of Vital Records to Town	552.00
Motor Vechile Title Fees	1,722.00
	<u>363,508.56</u>

Merilee Ellsworth, Tax Collector

Prior Yrs. Redeemed Tax	\$ 187,730.19
Redeemed Tax	145,436.24
Redeemed Interest & Costs	66,131.30
Mort. Notice Cost & Tax Lein Charges	9,163.00
	<u>408,460.73</u>

Prior Years PropertyTax	\$ 473,269.01
Prior Years Int. & Costs	29,215.70
Prior Years Current Use	4,698.46
Prior Years Yield Tax	1,249.35
Other Interest	355.96
	<u>508,788.48</u>

1996 Property Tax	\$ 3,402,899.56
1996 Current Use	18,142.88
1996 Yield Tax	7,454.84
Inventory Penalties	6,528.01
	<u>3,435,025.29</u>

State of NH

Rooms & Meals Tax	\$ 29,912.53
Shared Rev. Block Grant	86,434.67
Highway Block Grant	73,016.24
State Witness Fees	1,246.93
	<u>190,610.37</u>

Miscellaneous Receipts

Town Office Expense	\$	714.07
Revenue from Ambulance		40,630.92
Misc. Income from Utilites		4,000.00
Cable Franchise		7,335.00
N.S.F. Charges		135.00
Sale of Town Property		8,632.32
Sale of Property (Cemetery)		950.00
Interest on checking account		37,368.83
Rent of Town Hall		100.00
Rent of Fire Dept.		1,250.00
Court Fines		1,243.00
Police Reports		2,663.00
Reim. from W.C. Insurance		17,797.13
Insurance Dividends		8,656.48
Reim. Health Ins.		21,928.05
Police Details		43,925.00
Revenue from Fire Dept.		1,365.02
1996 Boat Tax		12,138.86
Reim. Cemetary Trustee		3,000.00
Dog Fines		440.00
Legal Reim.		172.64
Reim. from Welfare		9,601.23
Federal Cops Program		15,286.21
Revenue from Police Dept.		777.10
Interest Morrison Police Dept.		5,709.92
Interest Morrison Fire Dept.		1,824.00
Interest Morrison General Acct.		5,623.00
		<u>253,266.78</u>
TOTAL AVAILABLE RECEIPTS	\$	5,171,349.21
Balance brought forward Jan. 1996		1,323,773.79
Less Selectmen's Orders		<u>5,071,091.96</u>
CASH ON HAND JANUARY 1, 1997	\$	1,424,031.04

Respectfully submitted

Paula S. Anderson  
Town Treasurer

CONSERVATION FUND

Balance on Hand January 1, 1996	\$ 6,136.69
Interest	154.18
Deposits for 1996	<u>2,502.52</u>
Balance in Fund	8,793.39

AMBULANCE REPLACEMENT FUND

Balance on Hand January 1, 1996	\$ 10,095.22
Interest	347.17
Deposit for 1996	<u>10,000.00</u>
Balance in Fund	20,442.39

ESCROW ACCT. FOR WENDITS

Balance on Hand January 1, 1996	\$ 2,853.00
Interest	<u>71.82</u>
Balance in Fund	2,924.82

ESCROW ACCT. FOR N. PEMBROKE RD.

Balance on Hand January 1996	\$ 3,307.58
Interest	<u>83.29</u>
Balance in Fund	3,390.87

ESCROW ACCT. FOR AM BUILDERS

Balance on Hand January 1, 1996	\$ 9,035.74
Interest	<u>227.47</u>
Balance in Fund	9,263.21

Respectfully submitted

Paula S. Anderson  
Town Treasurer

EPSOM CEMETERY TRUSTEES

1997 BUDGET

	<u>1996</u> <u>Approp.</u>	<u>1996</u> <u>Expend.</u>	<u>1997</u> <u>Approp.</u>
Mowing	\$5000.00	\$3850.00	\$5000.00
Driveway Repair	500.00	80.00	500.00
Bushes Along Wall	300.00	114.50	-----
Electricity	75.00	87.74	100.00
Miscellaneous	0	20.00	50.00
	<hr/>	<hr/>	<hr/>
	\$5875.00	\$4152.24	\$5650.00

EPSOM CEMETERY TRUSTEES  
FINANCIAL STATEMENT - 1996

RECEIPTS:

Balance 12/31/95	1015.45	
Trustees of Trust Funds	1540.80	
Lots Sold & Perpetual Care	2550.00	
Interest Earned	<u>105.63</u>	
TOTAL RECEIPTS		5211.88

EXPENDITURES:

Reimbursement to Town	3000.00	
Town of Epsom - Lots Sold	<u>950.00</u>	
TOTAL EXPENDITURES		<u>3950.00</u>
BALANCE AS OF 12/31/96		1261.88

Respectfully submitted,

Roland LaFleur  
Georgianne Perry  
William Clark

EPSOM CEMETERY TRUSTEES

NOTES



## Report of The Trust Funds of the City or Town of

Epsom, N.H.

Please duplicate these two pages if you need additional lines.

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank, deposits, stocks, bonds, etc. (If Common trust, so state) %	PRINCIPAL		
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities
1903-96	Perpetual Care of Cemetery	Asst'd Cemeteries	1 Yr CD opened 3-2-96 due 3-2-97	30,468 48		
1996	Mildred Donovan	McCleery Cem	Savings Book Bank of N.H.		500 00	
	David Noyes	" "	" " "		500 00	
	Ann A. Rehlander	" "	" " "		100 00	
	Arthur Bouchard-Sandra Bouchard	" "	" " "		100 00	
	Robert White & Helen White	" "	" " "		100 00	
	William Clark & Ella Clark	" "	" " "		300 00	
1924	Mary A. Evans	Fence Fund McCleery Cem	1 Yr CD opened 3-2-96 due 3-2-97	229 66		
1960	Memorial Water S. Lawrence Cox Unit	McCleery	" "	2,500 00		
	Interest Received	on Savings	Book on new accounts			
	A/C Cemetery			33,198 14	1,600 00	
	Epsom Public Library					
1916	Susan E.P.Forbes	Stand. Books	1 Yr CD opened 3-2-96 due 3-2-97	2,000 00		
1917	Mary A. Evans	Books	" "	500 00		
1926	Charles S. Hall	Benefit of Library	" "	200 00		
1929	Warren Tripp	" "	" "	200 00		
1961	May S. Brown	Books	" "	500 00		
1984	Gilbert H.Knowles	Benefit of Library	" "	1,000 00		
	A/C Library			4,400 00		
				37,598 14	1,600 00	

on December 31, 19<sub>96</sub>

(June 30, 19\_\_\_\_)

Withdrawals		Balance End Year		Balance Beginning Year		INCOME						Grand Total of Principal & Income at End of Year			
						INCOME DURING YEAR				Expended During Year				Balance End Year	
						Percent		Amount							
		30,468	48	1,058	55		1,345	36	1,626	95	776	96	31,245	44	
		500	00										500	00	
		500	00										500	00	
		100	00										100	00	
		100	00										100	00	
		100	00										100	00	
		300	00										300	00	
		229	66	823	45		30	85			854	30	1,083	96	
		2,500	00	2,277	93		166	02			2,443	95	4,943	95	
							22	97	22	97					
		34,798	14	4,159	93		1,565	20	1,649	92	4,075	21	38,873	35	
		2,000	00				86	54	86	54			2,000	00	
		500	00				21	64	21	64			500	00	
		200	00				8	65	8	65			200	00	
		2.00	00				8	65	8	65			2.00	00	
		500	00				21	63	21	63			500	00	
		1,000	00				43	27	43	27			1,000	00	
		4,400	00				190	38	190	38			4,400	00	
		39,198	14	4,159	93		1,755	58	1,840	30	4,075	21	43,273	35	





## 1996 TOWN REPORT OF THE LIBRARY TRUSTEES

The Epsom Public Library this past year continued to provide our community with excellent print, as well as audio and video materials of interest to persons of all ages. Reference services, interlibrary loan services, public information and other educational and literary services were utilized by an ever-increasing number of Epsom citizens. The monthly book discussion group and our story hour for preschool children continued to provide enrichment and enjoyment on a regular basis. Special programs for children during the summer months were well received by young readers and their parents. Additional audio books were purchased to meet an expanding demand as people increasingly listen to literature while driving or working at home. The high quality of the library collection reflects our commitment to have available current and interesting literary and educational materials for use by the people of our community. Despite the problems resulting from the work being done on Route #4, we worked diligently to provide a level of service adequate to meet the needs of our community. It was difficult at times and we thank you for your understanding. We thank you for your words of appreciation and commendations for the work of our dedicated staff and faithful volunteers.

The construction of a new library facility continued to be the highest priority of the Trustees and much time and effort was devoted to discussion and planning to meet this objective. A proposal for a new library will be presented to the voters at the March 1998 Town Meeting. It is our hope to have the building completed and ready for dedication ceremonies in the year 2000. We are working on plans for the building and will be asking for public input and review during this coming year. Construction of a new library will be a significant investment in the quality of life enjoyed by the people of Epsom and will continue a long tradition of excellent library services provided to our community.

An enormous amount of volunteer energy and time has been dedicated to the process of research, planning, review and fund raising by many Epsom residents over the past seven years. We continued to raise money for building an adequate public library for our community. At the 1997 Town Meeting we again request that the Town invest additional money in the Capital Reserve Fund for a new library. This offers the Town a way to continue to invest in the future rather than borrowing against the future tax base.

The Friends of the Library continued their support by raising funds and providing essential services. An air conditioner was purchased with these funds, helping to make the library more comfortable during the summer months. Basic services continued to be augmented by the contribution of time and energy of nine regular volunteers who regularly provided coverage and general assistance. Nancy Claris, Library Director, and Jeanette Winslow, Librarian, provided consistently effective leadership and expertise resulting in a high degree of customer satisfaction.

David Siress, was unable to continue his Trustee position after many years of dedicated service to the Library. David was instrumental in the forward progress of the Library and his public service has been noteworthy.

The importance of moving ahead with construction of a new library is of the highest priority. Our current facility is grossly inadequate to meet the needs of our growing community. We invite everyone to join in this endeavor and take part in building a new Epsom Public Library for the next century. To the many Epsom citizens of all ages who have graciously given of their time and energy to the goal of providing an adequate, modern public library for our town, we extend our deepest appreciation and thanks.

Respectfully Submitted

Pat Wilcox, Chairperson  
Terri Wirtz, Treasurer  
Harvey F. Harkness, Secretary

**EPSOM PUBLIC LIBRARY  
1996 ANNUAL REPORT**

**APPROPRIATIONS ACCOUNT**

\*\*\*\*\*  
INCOME (Town Appropriated Money) \$32,991.50

EXPENSES

audio/video materials		\$421.37
books		\$9,409.75
continuing education		\$157.50
fuel oil		\$388.05
insurance		\$57.00
building maintenance		\$728.72
miscellaneous expenses		\$187.26
periodical subscriptions		\$921.89
postage & supplies		\$1,141.23
programs (adult/child)		\$200.00
reference books		\$261.47
salaries		
Library Director	\$14,684.42	
Staff Librarian	\$2,735.87	
TOTAL salaries		\$17,420.29
utilities		\$1,663.27

TOTAL EXPENSES \$32,957.80

BALANCE \$33.70

\*\*\*\*\*  
OTHER INCOME

Interest		\$93.60
----------	--	---------

TOTAL OTHER INCOME \$93.60



**EPSOM PUBLIC LIBRARY  
1996 ANNUAL REPORT**

**BUILDING FUND**

\*\*\*\*\*  
**BEGINNING BALANCES**

Certificates of deposit	\$10,903.74
Savings & Checking Accounts	\$5,477.00
NH Public Deposit Investment Pool	\$21,968.44

-----  
BEGINNING TOTALS \$38,349.18

**1996 INCOME**

Fundraising (see below)	\$556.79
Interest	\$1,825.50

-----  
1996 INCOME TOTALS \$2,382.29

**1996 EXPENSES**

Architect Fees	\$2,067.63
Miscellaneous	\$26.85

-----  
1996 EXPENSE TOTALS \$2,094.48

**BUILDING FUND TOTALS as of 12/31/96 \$38,636.99**

**1996 FUNDRAISING EFFORTS**

\*\*\*\*\*

911 House Numbers	133.83
Mile of Pennies	\$93.92
Recycling Projects	\$316.75
Refrigerator Magnets	\$12.62
Troll Black Box (inc. new box purchased)	(\$0.33)

-----  
\$556.79

**EPSOM PUBLIC LIBRARY  
1996 ANNUAL REPORT**

**MEMORIAL FUNDS**

\*\*\*\*\*

Sydney Yeaton Memorial Fund**	\$346.73
Ted Yeaton Memorial Fund**	\$870.34
Mary Lou Norton Memorial Fund**	\$1,102.78
Jonathan Crafts Memorial Fund (CD)	\$1,448.95
Memorial Funds Totals	<u>\$3,768.80</u>

\*\*consolidated into one Certificate of Deposit

**NONLAPSING FUND**

\*\*\*\*\*

OPENING BALANCE	\$1,753.06
INCOME	
Book Sale	\$125.24
Conscience Funds	\$341.43
Damaged/Lost Materials	\$72.30
Donations	\$150.00
Nonresident Cards	\$15.00
Photocopier	\$120.21
State payment for Sign removal	\$200.00
Trust Funds	\$260.38
TOTAL INCOME	<u>\$1,284.56</u>
EXPENSES	
Miscellaneous	\$24.00
Photocopier	\$215.98
Trust Funds (book purchases)	\$426.38
Trust Funds (expenses)	\$14.00
TOTAL EXPENSES	<u>\$680.36</u>
ENDING BALANCE	\$2,357.26
RAILROAD TRUST FUNDS CD (bonds matured 12/31/95)	\$1,000.00

EPSOM PUBLIC LIBRARY

<u>BOOK COLLECTION</u>	<u>ADULT</u>	<u>JUVENILE</u>	<u>TOTAL</u>
January 1, 1996.....	8,381	5,281	13,662
Accession	498	255	753
Discarded.....	64	31	95
Total December 31. 1996	8,815	5,505	14,320
Cassettes.....			262
Audio Books.....			82
Video.....			121
Periodical Subscriptions..			38

CIRCULATION FIGURES FOR 1996

Adult.....	7,072
Juvenile.....	4,056
Periodicals.....	2,379
Cassettes.....	478
Video.....	670
Total.....	14,657
Active Borrowers, Approximate	1,100

MEMORIAL BOOKS

Given in memory of Herberta Nash by the Epsom Woman's Club -  
The Day I was Older : On the Poetry of Donald Hall

Given in memory of Vinci Ricker by the Epsom Woman's Club -  
Simple Abundance : A Daybook of Comfort and Joy

Given in memory of Ruth Lank by the Epsom Woman's Club -  
Angels in our Midst

TOWN OF EPSOM  
POLICE DEPARTMENT  
ANNUAL REPORT  
1996

It is with great pleasure I provide to the people of Epsom, the Police Department's Annual Report for the year 1996.


This has been a very exciting year and we have a lot to be thankful for and proud of. The first of which is the building and completion of a new police station which is now located on Route 28 just north of the traffic circle. It is a beautiful facility that we are very proud of, and wish to thank the town's people for their patience and understanding during our transitional move.

Another first for the police department in 1996 was the implementation of 24 hour coverage, made possible with the hiring of an additional full time patrolman. I contribute this additional coverage for being largely responsible for an increase in motor vehicle activity and arrests. I further credit a noticeable reduction in criminal activity to the detecting and deterring presence of this extra policing, in addition to more expeditious response time to calls for service. We also had to accept the early retirement of the department's police K-9, Officer MAXX. Fortunately, we feel a suitable replacement is being trained to fill that position.

Highlights and accomplishments for the year, represent the ongoing, continued efforts of the Epsom Police Department, to provide the highest quality of professionalism and service to the community and Town of Epsom, and we look forward to meeting the challenges that 1997 will bring.

Our mission and common purpose is to uphold the law fairly and firmly; to prevent crime, and pursue justice to those who break the law. To keep the peace; and protect, help, and reassure the citizens of Epsom. Doing all this with integrity, restraint, common sense, courtesy, patience, compassion, and sound judgment without prejudice, to the rights of others.

Respectfully submitted,



Roger W. Amadon  
Chief of Police

**EPSOM POLICE DEPARTMENT**  
**YEARLY STATISTICS - 1996**

MOTOR VEHICLE ACTIVITY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Summons	21	25	20	26	42	52	29	91	60	77	79	41	563
Warning	27	73	50	45	77	95	75	100	83	93	102	98	918
TOTAL M/V ACTIVITY	48	98	70	71	119	147	104	191	143	170	181	139	1481
M/V ACTIVITY BY TYPE													
Change of Address	0	0	0	0	0	0	0	0	0	0	0	0	0
Checkup	0	0	0	0	0	0	4	11	0	11	6	2	34
Child Restraints	0	0	0	0	0	0	0	0	0	0	0	0	0
Conduct after Accident	0	0	0	0	0	0	0	1	0	0	0	0	1
Disobeying an Officer	0	0	0	0	0	0	0	0	1	0	2	0	3
DWI	6	2	5	2	0	4	1	4	2	5	3	1	35
Equipment Violations	7	13	5	10	9	7	7	16	14	18	12	26	144
Erratic Operation	3	6	8	3	12	11	6	0	12	6	10	1	78
Failure to Display Plates	1	3	1	1	2	0	1	2	2	3	2	0	18
Failure to Yield	1	1	1	2	0	2	3	1	4	3	2	2	22
Following too Close	0	0	0	1	0	0	0	1	0	0	2	1	5
Improper Pass	1	2	0	2	1	2	1	3	2	1	0	1	16
Left of Center	0	0	0	0	0	0	0	0	0	0	0	0	0
Littering	0	0	0	0	0	0	0	2	0	0	0	0	2
Misuse of Plates	1	0	1	1	0	0	0	0	0	2	0	0	5
Obstructed View	0	0	0	0	1	0	0	0	0	0	0	0	1
OHRV Related	0	0	2	2	1	1	0	0	0	0	0	0	6
Open Container	0	0	0	0	0	0	0	7	2	3	0	1	13
Operating after Suspension	3	3	1	2	2	2	3	4	3	0	6	1	30
Operating w/o License	0	1	0	1	1	0	0	0	1	0	2	0	3
Operating w/o Lights	0	1	2	0	0	0	0	2	0	0	0	0	5
Other	0	4	1	9	3	2	9	4	3	6	2	6	49
Reckless Operation	0	1	0	1	0	0	1	0	3	0	0	0	6
School Bus Violation	0	0	0	0	0	0	0	0	0	1	0	0	1
Speed	19	52	37	29	79	106	59	112	72	84	123	88	860
Stop Sign	0	3	0	2	0	1	2	2	1	2	0	0	13
Transportation of Alcohol/Drugs	0	0	0	0	0	0	0	1	0	0	0	0	1
Uninspected Vehicle	4	6	1	2	7	8	3	15	14	16	6	9	91
Unregistered Vehicle	1	0	5	1	1	1	4	5	5	9	3	1	36
Yellow Line	2	0	2	0	0	1	0	0	0	0	0	0	5



## EPSOM POLICE DEPARTMENT YEARLY STATISTICS - 1996

ACCIDENTS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Fatals	0	0	0	0	0	0	0	0	0	0	0	1	1
Personal Injury	3	2	3	1	3	0	2	0	1	4	2	0	21
Others	11	1	6	6	10	8	10	4	4	5	6	8	79
<b>TOTAL ACCIDENTS</b>	<b>14</b>	<b>3</b>	<b>9</b>	<b>7</b>	<b>13</b>	<b>8</b>	<b>12</b>	<b>4</b>	<b>5</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>101</b>
<b>ACCIDENTS BY TIME</b>													
0001-0100	1	0	0	1	1	0	0	0	0	0	0	0	3
0101-0200	0	0	0	0	0	0	0	0	0	0	0	0	0
0202-0300	0	0	0	0	0	0	0	0	0	0	0	0	0
0301-0400	0	0	0	0	0	0	1	0	0	0	0	0	1
0401-0500	0	0	0	0	0	0	0	0	0	0	0	0	0
0501-0600	0	0	0	0	0	0	0	0	0	0	0	0	0
0601-0700	0	0	1	0	0	0	0	0	0	0	1	0	2
0701-0800	2	0	1	0	1	1	1	0	0	0	1	1	8
0801-0900	1	0	0	1	2	0	0	1	0	1	2	0	8
0901-1000	3	0	0	0	0	0	0	0	0	0	0	0	3
1001-1100	0	0	0	0	1	2	0	0	0	1	0	1	5
1101-1200	0	0	3	0	0	0	0	0	0	0	1	3	7
1201-1300	0	2	1	1	3	1	1	0	0	1	0	0	10
1301-1400	0	0	0	1	0	0	2	0	1	1	0	0	5
1401-1500	1	0	0	0	2	0	1	0	2	0	0	1	7
1501-1600	2	1	2	0	0	0	2	2	1	1	1	1	13
1601-1700	1	0	0	1	1	1	0	0	0	1	1	1	7
1701-1800	1	0	1	2	1	1	2	0	0	0	0	1	9
1801-1900	1	0	0	0	0	2	1	1	1	1	1	0	8
1901-2000	0	0	0	0	0	0	0	0	0	1	0	0	1
2001-2100	1	0	0	0	0	0	0	0	0	1	0	0	2
2102-2200	0	0	0	0	0	0	1	0	0	0	0	0	1
2201-2300	0	0	0	0	0	0	0	0	0	0	0	0	0
2301-2400	0	0	0	0	1	0	0	0	0	0	0	0	1







## Report of the Epsom Volunteer Fire Department

For Year of 1996

The Epsom Volunteer Fire Department has been serving the town for over 60 years. Both the town and private citizens have been generous with their support. We are also fortunate to have over 40 dedicated men and women volunteers in the five branches of the department. They are Firefighters, Rescue Squad, Auxiliary, Explorers, and Forest Fire Wardens. In addition, our two full time lieutenants provide the town with excellent skills and immediate response to emergencies during weekdays. the newly implemented E911 system provides residents with simpler, quicker and more secure communications for emergencies than ever before.

We have formed many committees to help address the many problems we now face. New challenges like replacing aging fire apparatus. Four vehicles averaging 31 years of service, requiring replacement of one piece a 1975 International pumper and heavy maintenance on another. New standards established by the National Fire Protection Association and will require extensive changes in every phase of fire department operations. National Fire Codes indicate that numerous improvements should be made to the building. Many tools, fittings and appliances have not been replaced in years and are wearing out. The problems of emergencies regarding Hazardous Material and Infectious Disease must be met with proper equipment and training. These challenges are seen by the fire department as opportunities to provide better service. The business of volunteer fire and rescue, once merely a hobby, has become a practice requiring higher standards of professionalism and training, much more time and need for modern equipment. The department accepts these challenges and asks for your support at town meeting to reach some of these goals.

1996 has been another busy year for the Epsom Fire / Rescue. Answering 640 calls for anything from water in the basements to building fires. Members have also been very busy with training, work details, meetings and answering calls with most of the members volunteering over 195 hours of their time to meet these needs. I want to thank all members for the great job they have done in 1996.

I also want to thank our full time fire lieutenants Floyd Graham and Steve Auger for the super job they have done working on the E911 project in town. They completely gave every house, building, and lot in town a house number. This required measuring almost every street and placing on maps. They also had to pass on all this information to the other agencies involved, Post Office, State 911 and residents of the town.

Respectfully Submitted,

Chief David Cushing  
Epsom Fire Department

## EPSOM FIRE / RESCUE

### BREAKDOWN OF CALLS FOR 1996

MEDICAL AID	241
MUTUAL AID AMBULANCE	51
MUTUAL AID FIRES	47
MOTOR VEHICLE ACCIDENTS	109
SERVICE CALLS	34
CHIMNEY FIRES	5
C.O. DETECTORS	9
SMOKE INVESTIGATIONS	5
FIRE ALARM ACTIVATIONS	49
PROPANE LEAKS	3
ELECTRICAL PROBLEMS	4
FUEL SPILLS	2
WIRES	17
SMOKE IN BUILDING	22
BUILDING FIRES	9
WATER PROBLEMS	11
CAR FIRES	8
OUTSIDE FIRES	8
BRUSH FIRES	5
HAZMAT	1
HAZARDOUS CONDITION	1
DRILLS	<u>2</u>
TOTAL	643

**TOTAL CALLS FOR 1995..... 601**

**TOTAL CALLS FOR 1996..... 643**

**THIS IS A 7% INCREASE IN CALLS FOR 1996**



## EPSOM FIRE & RESCUE

1714 Dover Road  
PO Box 10  
Epsom, NH 03241  
(603) 736-9291

### EPSOM FIRE AND RESCUE AMBULANCE BILLING REPORT

JANUARY 6, 1996

TOTAL BILLED FOR 1996	\$56,782.00
RECEIVED FOR 1996 AND PAST YEARS	\$40,890.94
(\$36,546.33 FOR 1996 SERVICE \$4,344.61 PAST YEARS)	
ADJUSTED FOR 1996	\$ 5,004.52
AMOUNT OUTSTANDING	\$15,231.15

## EPSOM RESCUE SQUAD

1996

### ANNUAL REPORT

The Epsom Rescue Squad had a great year this year. We responded to a record number of calls (430) and transported (240) patients to area hospitals mostly to Concord Hospital. Included in these calls we responded to assist Northwood, Pittsfield, Deerfield and Allenstown on medicals.

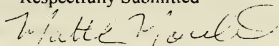
This year has been a busy year not only for calls but also the training the members have had to obtain. We have had to take a Haz-mat , Incident Command, and other classes that will help us help you. Four members have taken the incentive to train as EMT-I's this year which will help us with more advanced training in trauma, fluid replacement and so much more.

This year we have had a Red Cross Blood Drive that was very successful, held a Open House with a Blood Pressure Clinic. We assisted the Epsom Fire Aux. with their first breakfast with Santa which a good time was had by all.

I once again would like to thank all the Members, who gave their time unselfishly in making the Epsom Rescue Squad what it is today.

By the way, if you see Bill French around town congratulate him on his 20 yrs of service on the Epsom Rescue Squad, Thanks Bill.

Respectfully Submitted



Matthew Moulton  
Captain Epsom Rescue Squad



**Epsom Fire & Rescue Association, Inc.**  
**1996 Report**

The Epsom Fire & Rescue Association, Inc., whose membership is composed of Epsom firefighters and members of the Epsom Rescue Squad and Epsom Fire Department Auxiliary, is a registered New Hampshire charitable trust, a nonprofit corporation which can hold goods, property, and funds donated to any of these groups. Any donations made to the Association are tax-deductible.

During the year, numerous donations were made to the Fire Department in memory of Grace Cushing, Micky Chalko, Edith Lalish, and other individuals. The Department's principal fund-raiser was the Annual Christmas Tree Sale.

During the year, the members elected to establish a special fund for donations received to offset travel expenses for Paramedic Allana Mitchell, to provide her skills to the needy in Romania for two weeks during the summer. A total of \$865.00 was raised to support Allana's trip.

At the request of the Fire Warden, the membership approved the expenditure of \$1100 to purchase new forest firefighting gear, including fire retardant shirts, safety helmets and goggles, and special hose.

Although donations may be received from any source and for any reason, expenditures are protected in several ways. All disbursements must be:

- a. For purposes approved by the N.H. Secretary of State, Division of Charitable Trusts. These purposes are generally limited to equipment and training for the Fire Department and Rescue Squad.
- b. Approved by a majority of members.
- c. Approved by a majority of the Board of Directors.
- d. Authorized by two signatures from the Board of Directors.

The members of the Association are extremely grateful to the citizens of Epsom for their generosity in supporting the goals of the Association.

Respectfully Submitted,

The Board of Directors: Barbara Barton, Matthew Moulton, Ron Delgado, Steve Auger, Robert E. Sawyer, Jr.





STATE OF NEW HAMPSHIRE  
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT  
DIVISION of FORESTS and LANDS

172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

ROBB R. THOMSON  
Commissioner

603-271-2214  
FAX: 603-271-2629

JOHN E. SARGENT  
Director

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing any open burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the N.H. Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws please call our office at 271-2217.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments.

1996 FIRE STATISTICS

(Cost Shared)

FIRES REPORTED BY COUNTY

Belknap	06
Carroll	07
Cheshire	13
Coos	10
Grafton	12
Hillsborough	19
Merrimack	14
Rockingham	15
Stafford	05
Sullivan	06

CAUSES OF FIRES REPORTED

Smoking	05
Debris Burning	34
Campfire	16
Power Line	04
Railroad	02
Equipment Use	01
Lightning	02
Children	22
OHRV	01
Miscellaneous	20

TOTAL FIRES 107

“REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!”

John Q. Ricard  
Forest Ranger



*B. Stuart Yeaton*  
Forest Fire Warden

Forest Protection (603) 271-2217  
Forest Management (603) 271-3456

Land Management (603) 271-3456  
Information & Planning (603) 271-3457

TDD ACCESS: RELAY NH 1-800-735-2964 recycled paper

DIVISION OF FORESTS AND LANDS 603-271-2214

## BOARD OF ADJUSTMENT 1996 REPORT

The Board of Adjustment was established through the adoption of the zoning ordinances and given the powers to 1) hear and decide appeals due to administrative decisions , 2) issuance of a "special use permit" for junk yard use, 3) grant "special exceptions" to the terms of the zoning ordinances and 4) grant waivers to the zoning ordinances by "variance". The appeals for an administrative decision are usually the result of non issuance of a building permit or other land use permit due to the interpretation of the zoning ordinances by the administrative officer such as the Zoning Compliance Officer.

During 1996, the Board of Adjustment held eleven (11) Public Hearings concerning appeals to the zoning ordinances. The appeals consisted of six (6) requests for variances and five (5) requests for special exceptions. The results of these appeals are as follows:

<u>CASE #</u>	<u>APPLICANT</u>	<u>APPEAL</u>	<u>DESCRIPTION</u>	<u>DECISION</u>
96-01	M. Patterson	Variance	Seek approval for two unattached residential dwellings on non-conforming lot.	Denied
96-02	Bank of NH	Variance	Business signage greater than allowed by current zoning.	Granted
96-03	L. Trask	Variance	Residential building on lot w/ non-conforming frontage.	Denied
96-04	M. Patterson	Variance (Appeal)	Appeal of denial for two unattached dwellings on non-conforming lot.	Granted
96-05	M. Sainato	Special Exception	Seek approval for business land use on non-conforming lot.	Granted

<u>CASE #</u>	<u>APPLICANT</u>	<u>APEAL</u>	<u>DESCRIPTION</u>	<u>DECISION</u>
96-06	M. Yeaton	Special Exception	Seek approval for Multi-Family Elderly Apartment Complex	Granted
96-07	M. Drew	Special Exception	Business signage greater than allowed by current zoning.	Granted
96-08	M. Sainato	Special Exception	Expanded business use on non-conforming lot.	Granted
96-09	Leemilts Petroleum (Getty Sta.)	Variance	Seek approval for structure within building offset.	Granted
96-10	S. Tasker	Variance	Seek approval for removal of prior variance condition.	Denied
96-11	L. Roy	Special Exception	Seek approval to build on non-conforming lot.	Granted

No variance or special exception decision by the Board in 1996 was appealed to Merrimack Superior Court. However, the Superior Court rendered a ruling on an appeal by an abutter to Case 95-01 heard by the Board in 1995. Case 95-01 was filed by L. Gilman for a "Special Use Permit" to allow the operation of a junk yard on his property located off Old Turnpike Road. The Board subsequently approved the Special Use Permit at which point abutter, E. & P. Bergevin, appealed to the Merrimack Superior Court. The Superior Court ruled in favor of the Board's Case 95-01 decision.

I wish to express my appreciation and thanks to the Board members and secretary for their dedication and commitment throughout the year.

Respectfully Submitted By,  
Keith A. Cota, Chairman



### 1996 EPSOM HIGHWAY DEPARTMENT

1996 Was a very rough year on the budget. Starting off the new year we has a major snow storm. And right into a January thaw and then the one in a hundred year storm which dropped 9 inches of water in two days. We had washouts all over town, we had to haul 550 yards of gravel. This was just to reopen roads to make them passable. Then July 14 came and we got another one in a hundred year storm that dumped two inches of rain in 20 minutes. And when the storm was over a total of 3 inches had fallen in 4 hours. The culvert going under Leighton Brook clogged, we lost most of the lower half of the road and then on the top of Leighton Brook two 12 inch culverts side by side took as much water as they could and washed down Prospect Street, Down Blackhall Road. Colby Road also was washed out twice - once in January and again in July. Repairs were made on the intersection of Leighton Brook and Old Towne Road. On top of Leighton Brook we put in a 36"x60' pipe, put a catch basin in corner of Easy Street and Prospect Street along with a 24"x40' pipe. Repaved Prospect Street from Blackhall Road to Leighton Brook intersection . Also Paved the intersection of Leighton Brook and Old Towne Road. Repaved Colby Road from Blackhall to intersection of Leightton Brook.

Also culverts were replaced on the following roads:  
Chestnut Pond Road  
Jug City Road  
New Orchard Road

Road Agent

Greg Bowen

## ZONING COMPLIANCE OFFICER'S REPORT

This is my first full year on the job. It has been very interesting and I find it nice to be able to help people. Here is a breakdown of the past year to December 31, 1996.

Single Family Residence	22
Residential additions	9
Mobile homes	10
Commercial improvements	5
Sheds	11
Decks	11
Garages	10
Signs	15
Barns	0
Occupancy permits	20
Renewals	1
Seasonal businesses	7
Duplexes	0
Trailer Storage	1
Swimming pool-inground	2
Commercial businesses	5
Replaced burned structure	1
Closed one junk yard	

Respectfully submitted

Alfred G. Bickford  
Zoning Compliance Officer

## WELFARE ADMINISTRATION

62 families applied for town assistance in 1996; 59 were eligible to receive benefits, 3 were denied.

Federal and State programs are whittling budgets, and little to nothing has been done to protect the local taxpayers from absorbing the trickle down effect.

While many of the new laws are basically good in and of themselves, they do not cover the complete picture of the realities of living, working, and medical expenses. Quality daycare is not available as daycare facilities have waiting lists. Some daycare facilities, though of good quality, are not recognized by the state, and the low income families are not reimbursed for the daycare expenses. If the single parent is bringing in minimum wage, quality daycare is not affordable without outside assistance. If both parents are working and each has a vehicle, it is likely that the family is denied state and/or federal benefits. Many working families are not receiving medical insurance through their employers, leaving the families out on a limb. It would not be unusual for a seven to ten day prescription to cost \$100 or more. Many families are working three jobs and can manage to hold off a utility company for a week or two, so that they can get the necessary prescription, pay for an auto repair or maintenance, or any number of unexpected expenses. But to get caught up on the delayed bills is often impossible and the family is then required to seek local assistance. Actual expenses are not computed by the state or federal offices, and the town is required to pay.

Most of the families that our town assists are intact families, and at least one of the parents is laid off or has hours reduced regularly. Although town assistance is considered a loan to the family, in many cases it is not realistic that the town would see reimbursement.

Until the federal and state laws are complete enough to actually assist a family in getting on its feet, the town's budget is likely to be overburdened with local welfare assistance.

I would like to thank those of you in town who voluntarily help their friends and neighbors, whether or not it is through this office. Your assistance is invaluable. A special thanks to you who stay in touch and help your friends and neighbors through this office, through your churches, schools and food pantries, and through the holiday giving program which could not survive without you!

Respectfully submitted,

Patricia L. Hickey  
Welfare Administrator

**TOWN OF EPSOM  
Planning Board**

**Setting our sights on year 2000**

As we set our sights on the year 2000, the past year has been very busy for the Planning Board. The Board had several lot line adjustments, a few minor subdivisions and many site plan review requests. There were two projects this past year that stood out. They were the approvals for the Elderly Housing Project (50 units), as well as, the forming of the Master Plan Committee. Epsom was chosen over several other towns for the Elderly Housing Project. This in fact was due to the location of our town and the overwhelming response of the community wanting it. The Master Plan Committee was formulated in the late fall. However, volunteers would still be greatly appreciated for this committee.

The Master Plan should be a **TOWN** effort, not just a few.

As we near the 21st century, and set our sights on 2000, one only needs to look around Epsom to see that it is in fact changing. This is the time that the various boards in town need your help and support to establish our goals for Epsom.

I would like to thank the members of the Planning Board for their hard work and dedication over the past year.

Respectively submitted,

Peter Arvanitis, Chairman  
Epsom Planning Board



## Conservation Commission Report 1996

The Epsom Conservation Commission spent a productive year working on the Town's Conservation Easements and the Town Forest. Commission members, individuals interested in conservation from numerous towns, members of the Merrimack County Adult Diversion Program, a team from Americorp and a forester helped to accomplish numerous projects. The summit of Neville Peak was cleared providing a vista to the north. On a clear day Mt. Washington is visible and numerous other ranges. Work on clearing and blazing the boundaries and monitoring the boundaries continues. In December a group of 20 volunteers completed the preliminary work on a trail from the summit of Neville Peak. This provides a loop-trail which can be hiked in 2 hours if you are not mesmerized by the view from the summit for too long. The Town Forester has provided a report of the activity on the Town Forest which follows this report. The opportunity to work on this project is encouraged, there are numerous details through out the year. Please watch the local sections of the newspaper for information about these activities or contact a commission member to be added to the list.

The commission continues to be involved with other communities in looking into ways to protect greenways. Greenways have ecological and social benefits. The goal is to create expanses or tracts of land that provide habitat for native species, protect water resources, provide recreation for outdoor enthusiasts and protects historical and aesthetic features. Toward the goal of creating greenways and conservation, the commission is sponsoring a warrant article that would utilize a percentage of the current use tax penalties. These funds would be utilized to acquire land and easements and manage conservation lands with the goal of protecting some of the natural beauty of the area. Please review this information. The Epsom Conservation Commission continues to take an active role in the community. In April we celebrated the seventh year of Epsom Roadside Clean-up for Earth Day. Residents, area businesses and school children participated in the effort to clean-up our roadsides and recreational areas in town. Thank you to all who participated and donated their time to help. Many miles of roadside were improved and we hope you will make an effort to help with the project in April. Just cleaning up the roads in your own neighborhood would help the effort. When April rolls around consider organizing your neighborhood or areas of interest. Special Arrangements are made with Pittsfield BCEP so that you may bring in dirty recyclables, tires, etc around Earth Day. Contact a commission member for more information or sign up at town meeting for the area you will help with. The Conservation Commission meets the third Thursday of each month at the Old Townhall at 7:30. Currently the membership is full but we don't turn away anyone interested in volunteering their energy to conservation efforts.

Respectfully submitted,

Eric Orff	736-4663	Chuck Cosseboom	736-8323
Elsie Fife	736-4475	Glen Horner	736-8214
Elliott Sampson	736-9607	John Baldi	617-665-5011
Alison Parodi_Bieling	736-9744	Constance Pitcher	736-4492

# FORECO

Forest Resource Consultants  
Box 93 • Rumney, NH 03266  
tel (603) 786-9544  
fax (603) 786-9545  
Contoocook (603) 746-4846



## 1996 FOREST MANAGEMENT REPORT EPSOM TOWN FOREST

The year of 1996 proved to be a very busy year regarding the Forest Management Program at the Epsom Town Forest. Many recommendations found in the Forest Management Plan were implemented. The major project was a combined Timber Harvest and access improvement program under the supervision of Forester Ron Klemarczyk and performed by the crews of a local logger, Jeff Eames. The harvest incorporated the "Multiple Use" concept of Forest Management, where consideration was given to timber production, wildlife habitat improvement, recreation, watershed protection and education. Portions of the forest were selectively thinned by harvesting the mature and poor quality trees, especially in areas where past Gypsy Moth defoliation had killed or damaged the oaks. Two small patches of forest were clear-cut near the back end of the old mill pond to encourage young hardwood growth. The young hardwoods will act as a food source for the beaver, who have almost exhausted the local food source around the pond. An area of dead and dying oak on a drier site was patch cut to encourage sprout growth which will provide browse for deer and offer cover for the smaller wildlife species. A vista providing a good view of Fort Mountain was opened up along the interior section of Tarlton Road as part of the harvest. Although inclement weather conditions postponed the final clean-up of the log yards, just over 100,000 board feet of saw timber were successfully harvested, mainly white pine and red oak, along with 333 cords of firewood. The areas that were thinned can be harvested again in 15 to 20 years.

Income from the sale was limited due to the road improvements needed to access the lot. Many years of use with no significant maintenance had caused the road to either mud over or wash-out in several places and almost all of the old stone culverts had collapsed. Eight culverts ranging from 15 to 48 inches in diameter were installed, and a total of about one hundred lineal feet of roadside was ditched. These improvements made the road passable to log trucks and eliminated a major source of siltation to the local streams and wetlands. Roadside seepages from the heavy autumn rains showed the need for additional ditch work, and that the road could still be damaged from un-timely use, i.e. mud season, by the general public. A parking lot was constructed at the entrance of the Town Forest and visitors are encouraged to park there.

Other Forest Management projects included blazing and painting the boundary of the lot generously donated by Mr. Neville. The summit of Neville Peak was cleared to open up views of the White Mountains as well as the local terrain. A hiking trail was cleared through the heart of the Town Forest to tie into the existing trail on Neville Peak, thereby creating a scenic "loop" for an enjoyable half-day long hike.

## Epsom



For The Monitor

On a clear autumn day, the early-morning Neville Peak crew prepares to work, clear brush, and see forever.

## Peak experience clearly makes a difference

By ALISON PARODI-BIELING  
For the Monitor

**M**ake A Difference Day provided the opportunity for a diverse group of volunteers to perform a welcome community service under the sponsorship of the Epsom Conservation Commission. Volunteers, ranging in age from 6 to 70, helped clear Neville Peak, opening up a beautiful view of the surrounding hills.

A four-year volunteer effort made it possible for the residents of Epsom to acquire a 450-acre tract of land. Since then, ongoing volunteer work has helped manage and maintain this beautiful acreage, which offers diverse habitat for various fauna and flora, including deer, moose, bear, beaver, coyote, fox, wild ducks and more. The land offers opportunities for education, recreation, wildlife observation and protection of natural resources.

While working in the Town Forest and other conservation land, volunteers learn about the delicate balance of nature and the natural beauty of this once productive farmland which has reverted to wilderness. This hilly property includes cellar holes, barn and mill foundations, a cemetery, a 5-acre mill pond and a water sluice. The property is crisscrossed with brooks and stone walls, which at one time bounded the fields and pastures of this once active farm. Volunteers have worked to clear, clean, and maintain

trails and boundaries and to post boundary signs which welcome individuals to explore the natural beauty of this place. The trails provide recreation in the form of hiking, cross country skiing, snowshoeing, hunting, fishing, wildlife observation and more.

On Make a Difference Day, sixteen community-minded individuals gathered to clear one Nottingham Mountain summit, Neville Peak, which lies within the boundaries of this land. The peak is named for the Scout Leader who donated the 140 acres that include this peak. The work re-created a view which had become overgrown in the last twenty years. The labor was hard, but we had a magnificent fall day and volunteers cut down and cleared trees and brush. At the end of the seven-hour work detail, we were rewarded with the sight of seeing the final obscuring trees cut and the view to the north opening up. Mount Washington, the tallest peak in the northeast, was clearly visible among other distant mountains. With aching muscles, a liberal coating of pine sap, and a thirst, we had difficulty leaving this spectacular vista. All agreed they would be returning soon with a picnic lunch to examine their work in a more leisurely fashion.

While this project had sixteen volunteers participating on this particular Make a Difference Day, we would like to publicly recognize the work of many oth-

ers who have participated on this and other community projects over the years. Many hours of labor have gone into managing and maintaining conservation lands in the area. Volunteers participate to the level of their capabilities and there is work for everyone. Volunteers include children, Scout leaders, biologists, historians, foresters, loggers, citizens from numerous communities, a diversion program (those doing community service in lieu of jail sentences,) retired teachers, hikers, wildlife enthusiasts, cross-country skiers, snow-shoers, naturalists, elementary school and high school classes, members of the conservation commission and other interested individuals from all walks of life. The Epsom Conservation Commission would like to note that for the last five years, more than 100 individuals have also volunteered every spring to clean up the many miles of country road in our town.

Working as a team, members of the community have volunteered their labor, expertise, tools, time and energy toward taking care of the natural beauty of the area we live in. We created a view from which we can look out over our community. We celebrated our accomplishments with handshakes as we took in the view, which we can now share with others. The Epsom Conservation Commission feels that these volunteers have earned recognition for their efforts.

**CENTRAL NEW HAMPSHIRE  
REGIONAL PLANNING COMMISSION**

329 Daniel Webster Highway  
Boscawen, New Hampshire 03303  
(603) 796-2129 [FAX 796-2121]  
cnhrpc@kear.tdsnet.com

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 towns in Merrimack and Hillsborough Counties and the City of Concord. The Town of Epsom is not a member of the Commission.

Our mission is to improve, through education, training, and planning assistance, the ability of the municipalities of the region to prepare and implement municipal plans; to prepare a plan for effective and appropriate development and utilization of the resources of the region; and to assist municipalities in carrying out the regional plan.

The Commission provides a variety of planning services, including telephone consultations on planning issues; planning research; sample ordinances, regulations, and planning documents; models; data and access to data sources; grant information; review and comment on planning documents; development review; and educational programs. Membership also entitles a community to affordable master planning assistance, GIS mapping, and grant preparation. During 1996, our services in Epsom included:

providing traffic counts on the roads requested.

During 1996 the Regional Planning Commission:

- went *on-line* (see e-mail address above);
  - distributed the zoning amendment calendar to assist Towns with the amendment process;
  - processed 13 applications for \$15,000,000 in special federal transportation projects, of which \$2,500,000 will be spent in Central NH communities;
  - created and distributed a new publication - the *What's Up* newsletter;
  - helped community representatives implement management plans for the Contoocook and Merrimack Rivers;
- presented and sponsored educational programs on regulating the land application of sludge; using the planning related statutes; creating computerized tax maps; developing pocket parks; acquiring conservation lands; and successfully managing the impacts of major events/facilities (NH International Speedway);
  - maintained the land use, transportation, and hydrological data in the regional Geographic Information System (GIS) and added data on conservation lands and historic sites;
  - conducted about 100 traffic counts on state and local highways;
  - amended the regional transportation plan; and
  - assisted the Central New Hampshire Solid Waste District in closing out its operations.

For additional information, please contact CNHRPC staff.



## ANNUAL REPORT OF THE TOWN OF EPSOM

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

**Home Care services** respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and para-professional 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 para-professional 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, emotional and spiritual needs.

In April of 1994 Hospice expanded its services to provide residential care with the opening of New Hampshire's first Hospice House. To date, this house has provided a home to approximately 158 terminally ill residents.

**Primary Care and Preventive Services** expanded from a health promotion and prevention focus to Family Health Center focus. The focus provides healthcare in a whole-life approach that means treating the individual from birth to senior adulthood. The Family Health Center services include family-centered medical care, preventive care, adult and senior health, child health, Baby's First Homecoming, immunizations for all ages, school linked clinics, parent education and support, Family Planning and Women's Health, obstetrical care, health education, nutritional counseling, HIV/AIDS counseling and testing, Mental Health Services and Sexually Transmitted Disease testing and treatment.

The Family Health Center offers 24 hours/day, 7 days/week service including physician care, hospital admitting privileges, and other care generally offered through a medical office setting. It is a joint initiative between Concord Hospital and Concord Regional Visiting Nurse Association and it is an educational site for the NH/Dartmouth Family Practice Residency Program. Primary care physicians (from Concord Hospital's new Family Practice Residency Program), graduate education medical students (residents), registered nurse practitioners, registered nurses, social workers and other staff provided primary care to more than 7,800 clients in FY 96.

**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. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, prenatal, family planning, sexually transmitted disease, adult screening, immunizations, and HIV (AIDS) 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.

Health Promotion (cont)

Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

Anyone in Epsom 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 Concord Regional Visiting Nurse Association (224-4093) is all that is necessary to start services or make inquiries. The CRVNA office is open Monday through Friday from 7:30am to 5:00pm. A nurse is on call for hospice and home care patients; (224-4093) 4:30pm - 7:30am daily.

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

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of New Hampshire, accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) and is a member agency of the United Way of Merrimack County.

Total visits made during October 1, 1995 through September 30, 1996:

	No of Clients	Visits
Home Care/Hospice	161	3,264
Health Promotion/ Family Health Center	343	671
	<hr/>	<hr/>
Total	504	3,935

- 1 Immunization Clinic
- 2 Parent Health Education Training
- 14 Adult Bereavement Support Groups
- 2 Children Bereavement Support Groups
- 2 Hospice Volunteer Training Groups

SUMMARY OF SERVICES 1996  
 PROVIDED TO  
 EPSOM RESIDENTS  
 BY THE SUNCOOK AREA CENTER  
 BELKNAP-HERRIMACK COMMUNITY ACTION PROGRAM

SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSONS	TOTAL VALUE
<b>COMMODITY SUPPLEMENTAL FOOD PROGRAM</b>			
is a nutrition program that offers participants free nutritious foods to supplement their daily diet. The program serves children under six years of age, women during pregnancy and up to 12 months after the birth of their baby and low income elderly/income elderly. Food is distributed from our Concord warehouse. Value \$22.21 per unit. *(An individual may not be enrolled in both the WIC Program and CSFP but a family may have members on both programs.)			
	PACKAGES--348	PERSONS--31	\$7,729.08
<b>CONGREGATE MEALS--All senior citizens are welcome to our congregate meal sites for nutritious hot meals, social/recreational activities and special events. Value \$5.33 per meal.</b>			
	MEALS--695	PERSONS--18	\$3,704.35
<b>EMERGENCY FOOD PANTRIES provide up to three days of food for people facing temporary food crisis. Value \$3.00 per meal.</b>			
	MEALS--1008	PERSONS--48	\$3,024.00
<b>FUEL ASSISTANCE is available to income eligible households to help with energy costs during the prime heating season. Priority is given to the elderly and disabled. The average benefit for the 95-96 program was \$334.00</b>			
	APPLICATIONS--65	INDIVIDUALS--177	\$21,184.89
<b>FAMILY PLANNING provides confidential, comprehensive gynecological care, including complete medical examinations, breast exams, Pap smears, pregnancy testing, birth control and counseling. Value \$60.00 per unit.</b>			
	VISITS--2	PERSONS--1	\$109.80



SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSONS	TOTAL VALUE
MEALS-ON-WHEELS provides the delivery of nutritionally balanced hot meals to homebound elderly or adult residents five days per week. Value \$5.91 per meal.	MEALS--3719	PEOPLE--21	\$21,979.29
SENIOR COMPANION PROGRAM provides friendly visiting and respite services for homebound elderly. Income eligible seniors (60+) serve as companions. Value to companions includes mileage, weekly stipend (\$4.56 per unit). Value to visitees is comparable to similar private sector services (\$4.56 per unit/hour).	VISITEE--6	HOURS--275	\$1,254.00
WEATHERIZATION improves the energy efficiency of income eligible households. Supplemental program also includes furnace replacement, water heater replacement and roof repair. Value includes average material and labor costs of \$1363.21	HOMES--9	PERSONS--14	\$20,141.41
WOMEN, INFANTS AND CHILDREN provides specific food to supplement daily diet of pregnant or nursing women as well as children under five. Participants receive medical/nutritional screening, counseling and education. Value includes cost of vouchers and clinical services at \$38.50 per unit.	VOUCHERS--610	PERSONS--51	\$23,485.00
CAP TRANSPORTATION SYSTEM provides regularly scheduled transportation to and from towns in Belknap and Merrimack counties to medical and professional facilities, shopping centers, and congregate meal sites. Value \$5.56 per ridership.	RIDES--14	PERSONS--4	\$89.04

=====

SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSONS	TOTAL VALUE
---------------------	------------------	--------------------	-------------

=====

USDA COMMODITY SURPLUS FOODS are now distributed directly to local food pantries and soup kitchens on a quarterly basis.

Orange Juice \$10.12 per case	15		\$151.80
Apple Juice \$9.57	13		\$124.41
Applesauce \$8.90	10		\$89.00
Fruit Cocktail \$16.32	11		\$179.52
Peanut Butter \$39.42	10		\$394.20
Corn \$7.11	45		\$319.95
Peas \$7.39	28		\$206.92
Tonacato Sance \$6.98	27		\$188.46
Spaghetti \$7.10	29		\$205.90
Macaroni \$7.43	35		\$260.05
Raisins \$16.65	7		\$116.55
Dates \$19.28	5		\$96.40
Tomatoes \$9.08	15		\$136.20
Pears \$15.30	24		\$367.20
Rice \$9.00	26		\$234.00

NEIGHBOR HELPING NEIGHBOR FUND

provides emergency energy assistance up to \$250 for those not eligible for fuel assistance.

GRANTS--1                      PERSONS--4                      \$150.00

GRAND TOTAL

>>

GRAND TOTAL

=====

\$105,921.42

INFORMATION AND REFERRAL--CAP

provides utility, landlord/tenant, legal and health counseling as well as referrals for housing, transportation and other life concerns. These support/advocacy services are not tracked.

UNH Cooperative Extension provides Merrimack County residents with research-based education and information, enhancing their ability to make informed decisions that strengthen youth, families, and communities, sustain natural resources, forests, wildlife and agriculture, and improve the economy.

As your local link to the University of New Hampshire, Cooperative Extension provides practical education to people of all ages.

Because of our partnership with Merrimack County, the State of New Hampshire and the federal government, we go by the special name of UNH Cooperative Extension. In every Merrimack County community, this partnership is at work, increasing economic development, enhancing the environment and developing human potential.

Extension educators provide informal educational programs in the areas of Natural Resources and Family, Community and Youth, advised and assisted by a local advisory council.

Merrimack County residents also benefit from state-wide Extension programming. Among these many local and state efforts are monitoring water quality in our lakes and rivers, reducing the use of pesticides, parenting programs, 4-H and Youth Development programs, land use management, food safety, forest stewardship, family finances, meeting the needs of low income families, strengthening our communities, developing a strong volunteer base and providing research-based information to citizens.

The staff in Merrimack County includes nine Extension educators, two state specialists and three support staff. Educators reach approximately 1.5 out of every four families in the county.

Visit our office, located at the Merrimack County Nursing Home Complex, 327 Daniel Webster Highway, Boscawen. We're open Monday-Friday, 8 AM until 4:30 PM. Or call us at 225-5505 and 796-2151 or find us on the Web at [HTTP://CEINFO.UNH.EDU](http://CEINFO.UNH.EDU).

# B.C.E.P. Solid Waste District

*towns of*

**Barnstead - Chichester - Epsom - Pittsfield**

115 Laconia Road - P.O. Box 426 - Pittsfield, NH 03263-0426

Tel: (603) 435-6237 - Fax: (603) 435-7258

January 9, 1997

Town of Epsom  
Board of Selectmen  
P.O. Box 10  
Epsom, NH 03234

Dear Board Members:

Below is your 1997 apportionment and payment schedule for the B.C.E.P. Solid Waste District. The complete budget will follow shortly, however, due to the fire, expenditures for 1996 will be estimates. As soon as 1996 actuals have been recreated we will forward them to you. I do not anticipate having 1996 actuals recreated in time for this years town meetings..

Please note that the first installment is due on or before January 15, 1997.

## Apportionment

<u>Town</u>	<u>*Population</u>	<u>Percentage</u>	<u>Amount</u>
Barnstead .....	3186	24.88	132,702.32
Chichester .....	2021	15.78	84,178.08
Epsom .....	3742	29.22	155,860.64
Pittsfield .....	<u>3856</u>	<u>30.11</u>	<u>160,608.96</u>
<b>Totals</b> .....	12,805	100.00	533,350.00

\*Populations are 1995 Office of State Planning projections, based on the 1990 U.S. census, and published in August, 1996.

## Payment Schedule

<u>Date Due</u>	<u>Barnstead</u>	<u>Chichester</u>	<u>Epsom</u>	<u>Pittsfield</u>
01/15/97 .....	33,175.58	21,044.52	38,965.16	40,152.24
04/01/97 .....	33,175.58	21,044.52	38,965.16	40,152.24
07/01/97 .....	33,175.58	21,044.52	38,965.16	40,152.24
10/01/97 .....	<u>33,175.58</u>	<u>21,044.52</u>	<u>38,965.16</u>	<u>40,152.24</u>
<b>Totals</b> .....	132,702.32	84,178.08	155,860.64	160,608.96

Sincerely,

Earl H. Weir  
District Administrator

THE BCEP BUDGET  
WAS NOT AVAILABLE  
AT TIME OF PRINTING

THE BCEP BUDGET  
WAS NOT AVAILABLE  
AT TIME OF PRINTING

**THE BCEP BUDGET  
WAS NOT AVAILABLE  
AT TIME OF PRINTING**



THE BCEP BUDGET  
WAS NOT AVAILABLE  
AT TIME OF PRINTING

THE BCEP BUDGET  
WAS NOT AVAILABLE  
AT TIME OF PRINTING

DEATHS RECORDED IN THE TOWN OF EPSOM, NH  
Year Ending December 31, 1996

<u>Name of Deceased:</u>	<u>Date:</u>	<u>Father's Name:</u>	<u>Mother's Name:</u>
Barnett, Gertrude Rose	07/18/96	Joseph J. Campbell	May Newman
Boynton, Gloria	12/12/96	Gladwyn D. Bowen	Teresa Norine Flanders
Breton, Maurice Akila	12/28/95	Akila Breton	Sylvina Tougas
Bruno, Mary	03/22/96	John Mikolyski	Mary Hollar
Bryant, Webster E.	01/12/96	Harold Bryant	Blanche Duford
Chalko, Hilda May	12/08/96	Monson Cochrane	Alice Vaughan
Chase, Lydia May	07/26/96	Edgar J. Scott	Lena May Bill
Chinn, David L.	11/18/96	Lester Chinn	Ann Lynch
Cushing, Grace Emily	07/22/96	Fred W. Yeaton	Madeline Rose
Daly, Timothy F.	03/21/96	Peter Daly	Mary Driscoll
Desmarais, Blanche	04/26/96	Denis Bosse	Marie Louise Bouchard
DiStasio, Anthony	01/07/96	Vincent DiStasio	Catherine Malencia
Duclos, Lionel Rene	08/31/96	Ovila Duclos	Clementine Duguay
Emond, Estelle Louise	03/07/96	Joseph David Poisson	Emma Tetrault
Farnum, John L.	02/12/96	Edward Farnum	Mary Larthard
Faulkner, Edna B.	05/07/96	U/K	U/K
Fortier, Lena T.	09/22/96	Henry Theriault	Nazarine Marie Doucet
Gardner, Delia E.	12/25/95	Albert Witham	Pauline Brace
Goodwin, Thelma G.	06/14/96	Edward Murray	Cynthia Sears
Gerlach, Henry A., Sr.	08/04/96	Henry Gerlach	Madaline Brandt
Griggs, Joseph Howard	10/03/96	Walter H. Griggs	Lilla Othate
Hanson, Natalie	09/05/96	Ralph Wyatt	Ellen Thompson
Hardy, Cynthia F.	02/19/96	Philip Hardy	Gladys Rouse
Hardy, Elizabeth Jean	08/25/96	Alexis Muse	Rita Martin
Hart, Lloyd M.	02/26/96	John W. Hart	Mattie S. Hastings
Heath, Alfred Michael	11/21/96	Grover Heath	Flora Hutt
Hobart, Cecelia M.	12/10/96	Leonard Cunningham	Margaret McKim
Homan, Olivia	07/14/96	Terje Andersen	Oline Olsen
Hughes, Lilian	10/11/96	Richard C. Terry	Edna Jane Hallock
Jacques, Edwin E.	06/27/96	Everett Jacques	Harriett Stanton
LaFleur, Paul Robert	06/02/96	Leo LaFleur	Rachel Racine
Lalish, Edith G.	08/16/96	Dana C. Woodman	Eunice G. Goldthwaite

DEATHS RECORDED IN THE TOWN OF EPSOM, NH (Continued)  
Year Ending December 31, 1996

Name of Deceased:	Date:	Father's Name:	Mother's Name:
LaPierre, Robert Henry	12/30/96	Aimee LaPierre	Billie Hendrix
LaValley, James Edward, Jr.	05/01/96	James Edward LaValley, Sr.	Shirley A. Mitchell
Loso, Gerald James	05/18/96	Clarence Loso	Sarah Joslyn
MacArthur, Kathryn L.	06/11/96	Dwight H. Merrill	Clara Loomis
Marsh, Catherine B.	01/03/96	Martin J. Burke	Mary Berkery
Maxfield, Alice May	10/28/96	Edward Hacking	Sarah Nighingale
Merrill, Helen	10/24/96	George Hutchinson	Bessie Briggs
Messier, Janet	03/22/96	Alfred Paris	Alice Beaudet
Methven, Christina M.	02/16/96	William Maver	Elizabeth Chalmers
Morais, Beatrice	08/24/96	Joseph Sousa	Virginia Evaristo
Noury, Kathryn L.	09/30/96	Alfred Louis Bouchard	Ethel Delan Barry
Orff, Kenneth R.	06/08/96	Ruel Orff	Edith White
Peabody, Roger S.	06/01/96	Lester Peabody	Lena C. Smith
Perry, Charles E.	03/31/96	John J. Perry	Jenny Walton
Pickering, William Richard	07/29/96	John Frank Pickering, Sr.	Hilda Christina Lindquist
Ricker, Vincenza Gordon	03/01/96	Lorenzo B. Cresto	Fannie T. Lewis
Roberts, Gladys T.	01/14/96	Isaac Trudeau	Rose Gendron
Rowe, Rial Clay	03/17/96	Alfred Rial Rowe	Mary Clay Brown
Schontag, Marguerite	06/16/96	Andrew E. Neilly	Harriet Mahaffy
Smith, Margaret	04/14/96	Walter Smith	Jessamine Ball
Sutphen, Howard Drake	09/18/96	Webster Judd Sutphen	Pamela Drake
Szczepanski, Edmund Adrian	07/02/96	Frank Szczepanski	Madeline Szablewski
Taft, Theodor R.	07/12/96	Lester Taft	Anna Cooney
Viens, John Francis	11/12/96	John Viens	Blanch Trudel
Ward, Lillian L.	08/12/96	Carroll H. Ludlow	Grace Ray
Ward, Ruth E.	08/22/96	Herbert L. MacGregor	Sarah M. Smart
Weinmann, Gertrude	01/13/96	George Beitterick	Abbie Conklin
Widger, Evelyn L.	02/10/96	Leon P. Widger	Ella May Barnard

MARRIAGES RECORDED IN EPSOM, NH  
For the Year Ending, December 31, 1996

Date:	Place:	Groom & Bride:	Residence:
02/10/96	Epsom	Craig Daniel Justin Melizza Marie Szumiesz	Epsom Epsom
02/10/96	Chichester	Clinton James Ellsworth Heidi Sue Swain	Epsom Epsom
04/05/96	Penacook	Timothy B. Lewis Robin Rose Mace	Epsom Epsom
04/06/96	Concord	Robert Darren Lucas Kimberly Ann Kruger	Epsom Epsom
04/28/96	Epsom	Charles Stephen Tharp Deborah A. Drew	Epsom Epsom
05/11/96	Pittsfield	Joel Philip Dail Meggin Amity Morse	Epsom Pittsfield
06/15/96	Concord	Wayne W. Lane, Jr. Jeanne M. Barrows	Epsom Epsom
06/15/96	Allenstown	Antonio August Santos Lisa Marie Scarlett	Epsom Epsom
06/22/96	Derry	Jeffrey Wayne Preve Tami Melissa Levesque	Epsom Derry
06/22/96	Pembroke	Richard E. Stevens, Jr. Linda Sanborn	Epsom Epsom
06/22/96	Epsom	Edwin Velazquez Pagan Tina Marie Haycock	Epsom Epsom
06/28/96	Concord	Prentiss Kennedy Jr. Toni Anne Hadley	Epsom Epsom
07/27/96	Epsom	Frank Edward Gray Carla Marie Bowes	Guilford, ME Guilford, ME
08/03/96	Milton	Joshua Anthony Parison Renee Lynn Hashem	Epsom North Berwick, ME
08/10/96	Epsom	Bruce Edward Manise Jennifer Elizabeth Gifford	Rockville, MD Washington D.C.
08/10/96	Campton	Thomas Duane Ueland Amy Sue Berwick	Epsom Epsom
08/17/96	Epsom	Christopher Michael Emond Jessica Claris	Concord Epsom
08/24/96	Epsom	Michael John Sainato Kari Lee Parkhurst	Epsom Epsom

MARRIAGES RECORDED IN EPSOM, NH (Continued)  
For the Year Ending, December 31, 1996

Date:	Place:	Groom & Bride:	Residence:
08/24/96	Epsom	Berton F. Verity Carol A. Buckman	Epsom Epsom
08/24/96	Epsom	Ernest T. Wiggin Joanne B. Uebelhoer	Epsom Epsom
09/07/96	Allenstown	Mark David Glavin Brandy Lynn Daviault	Epsom Epsom
09/07/96	Epsom	Daniel C. Palmer Shannon L. Bovio	Epsom Epsom
09/08/96	Concord	Herbert S. MacDonald Dorothy F. Aulsebrook	Epsom Epsom
09/14/96	Hollis	Bradford Randall Lewis Janis Mary Lima	Epsom Epsom
09/29/96	Concord	Gregory Earlon Foss Stacey Ellen Lombard	Epsom Epsom
10/04/96	Concord	Paul Thomas Reed Elizabeth Julia Krim	Epsom Epsom
10/05/96	Epsom	Bryan Ray Bruce Dawn Marie Elliott	Epsom Epsom
10/05/96	Epsom	Douglas Joseph Curran Michelle Lynne Minichino	Epsom Epsom
10/26/96	Pembroke	Benjamin I. Mattice Genine M. Zelinski	Epsom Epsom
11/10/96	Epsom	Robert A. Allfrey Kristin Dee Chase	Epsom Epsom
11/30/96	Milton	George Howard Ford Allison Mary Proctor	Epsom Epsom
12/20/96	Epsom	Jefferson David Kelley Sandra Dawn Briggs	Epsom Epsom
12/12/96	Portsmouth	Edward Alan Frisbie Joy Lee Cadarette	Epsom Concord
12/31/96	Bow	Larry Gordon Westover Juanita L. Witham	Epsom Deerfield

BIRTHS RECORDED IN THE TOWN OF EPSOM, NH  
For the Year Ending, December 31, 1996

<u>Name of Child:</u>	<u>Date:</u>	<u>Place:</u>	<u>Father &amp; Mother:</u>
Bardier, Madbury Leigh	08/02/96	Manchester	Scott Albert Bardier Monica G. Grijalva
Bixby, Jordan Lynn	12/31/95	Concord	David Wayne Bixby Julie Aileen Phillips
Blye, Zackarey Carl	07/14/96	Concord	Bruce Kimball Blye Lynne Farnum Kelley
Boddie, Andrew Richard	01/11/96	Manchester	Richard Jon Boddie Kimberly Ann Stratton
Colman, Amanda Leigh	06/23/96	New London	Thomas David Colman Deborah Ann Brigette
Davis, Noah Benjamin	12/14/96	Concord	Benjamin Paul Davis Bonita Ann Younk
Findlay, John Robert	04/11/96	Manchester	James White Findlay, Jr. Donna Jeanne LeMay
Fitzgerald, Autumn Grace	10/26/96	Concord	Scott Allen Fitzgerald Elizabeth Emily Mason
Gauthier, Stefani Lynn	07/31/96	Manchester	Robert Gerald Gauthier, Jr. Debra Darlene Gosselin
Gelinas, Adam Mark	02/12/96	Concord	Mark Leo Gelinas Jill Marie Descoteaux
Girard, Trevor Jonathan	07/22/96	Manchester	Daniel Roger Girard Lesa May LaDuke
Girardin, Conner Reagan	09/25/96	Concord	Mark Kenford Girardin Buffi Ann Dudley
Holdsworth, Brianna Marie	10/11/96	Concord	Jon Michael Holdsworth Susan Barbara Fauteux
Jacques, Kelly Mary	09/22/96	Concord	Christopher Francis Jacques Kristin Beth Coronis
Kimball, Marisa Beth	02/26/96	Manchester	Michael Byron Kimball Tammy Cavanaugh
King, Cameron Lewis	11/23/96	Concord	Matthew Carlton King Susan Rose Hilliard
Lariviere, Peter James	04/25/96	Concord	John David Lariviere Mary Ellen Dowst
Lewis, Ashley Nicole	05/11/96	Concord	Timothy Richard Lewis Diane Rita Keller
Lorette, Jeffrey Tyler Edward	01/04/96	Concord	Richard Francis Lorette Jr. Rebecca Lynn Coan
MacCallum, Abigail Rose	07/18/96	Dover	Peter William MacCallum Tracy Lynn Matteson



BIRTHS RECORDED IN THE TOWN OF EPSOM, NH (Continued)  
For the Year Ending, December 31, 1996

Name of Child:	Date:	Place:	Father & Mother:
McAllister, Bryce Thomas	09/09/96	Concord	Harold Lawrence McAllister Melissa Sue Thomas
Moe, Courtney Taylor	04/17/96	Manchester	Dean Arlin Moe Lisa Jeanne Erickson
Munson, Gage Kenneth	09/29/96	Concord	Christopher James Munson Heidi May Bailey
Noyes, Courtney Marie	04/11/96	Manchester	Brandon Jeremy Noyes Tammy Ann Eccleston
Osborne, Emma Hope	07/10/96	Concord	Carl Douglas Osborne Betty Ray Elizabeth Sheridan
Payeur, Joshua Alan	05/24/96	Concord	Alan Marc Payeur Christine Carley
Rhoades, Bradley William	07/25/96	Concord	Frank William Rhoades Kristen June Clark
Roberts, Danielle Mariah	02/05/96	Concord	Christopher Desmond Roberts Melissa Anne Ellsworth
Rondeau, Dylan Gerard	11/25/96	Concord	Victor Arthur Rondeau Donna Lynn Duhaime
Smith, Jason Seeley	08/25/96	Lebanon	Stephen Chandler Smith Ruth Catherine Seeley
Snell, Rachel Elizabeth	10/17/96	Concord	Jeffrey Charles Snell Angela Nicole Gauthier
Soltani, Vincent L. H.	09/22/96	Concord	Tony F. Soltani Sharon Elizabeth McBrearty
Spaulding, Stephen Andrew	11/14/96	Concord	Scott Alan Spaulding Patricia Elaine Cates
St. Onge, Devin Alexander	08/02/96	Concord	Cary David St. Onge Darci Renee Gordon
Stam, Connor Engle	03/08/96	Concord	Craig Allen Stam Nancy Alison Mohl
Welch, Heather Lynne	10/16/96	Manchester	William Joseph Welch Jr. Christina Marie Dibernardo
Yeaton, Caitlin Marie	11/09/96	Concord	Daniel Albert Yeaton Sherry Candace Jackson
Yeaton, Samuel Robert	01/24/96	Concord	William Hill Yeaton Cerina Lynn Bell

**EPSOM VILLAGE DISTRICT  
EPSOM, NEW HAMPSHIRE 03234**

**OFFICERS**

Bruce Reeves, Commissioner . . . . .	Term Expires 1997
Gary Kitson, Commissioner . . . . .	Term Expires 1998
William Clark, Commissioner . . . . .	Term Expires 1999
L. Gail Brown, Clerk . . . . .	Term Expires 1997
Patricia Reeves, Treasurer/Secretary	Term Expires 1997
Paul Martell, Moderator . . . . .	Term Expires 1997

**EPSOM VILLAGE DISTRICT  
TREASURERS REPORT  
JANUARY 1-DECEMBER 31, 1996**

**CASH ON HAND:**  
DECEMBER 31, 1995 \$57,542.22

**REVENUE:**

Hydrant Rental	\$3,000.00	
Water Usage	\$58,913.47	
Business Profits Tax	\$1,117.29	
Interest Checking Account	\$746.58	
Miscellaneous Income	\$6,183.03	
Reimburse Expenditures	\$524.00	
Capt Reserve Water System Update Fund	\$20,000.00	\$90,484.37

**TOTAL REVENUE \$148,026.59**

**EXPENDITURES:**

Officers Salaries	\$3,925.00	
Heat	\$1,037.19	
Power	\$7,069.44	
Officers Expenses	\$915.44	
Telephone	\$1,057.33	
Insurance	\$753.00	
Legal Fees	\$0.00	
Lab Testing	\$878.50	
System Operator	\$26,400.00	
Materials	\$10,401.72	
Repairs/Maintenance	\$14,374.72	
Reimburse Expenditures	\$894.00	
Principal of Debt	\$3,600.00	
Interest on Debt	\$2,470.00	
Water Systems Update Fund	\$29,732.61	(\$103,508.95)

TRANSFER to Tank Maintenance Fund (\$2,000.00)

**CASH ON HAND:**  
December 31, 1996 \$42,517.64

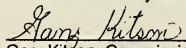
**THE STATE OF NEW HAMPSHIRE**  
**EPSOM VILLAGE DISTRICT WARRANT**

To the Inhabitants of the Epsom Village District in the County of Merrimack in said State, qualified to vote in Town affairs:

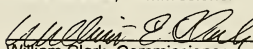
You are hereby notified to meet at the **Epsom Town Hall** in said Epsom on Thursday, the **Twenty seventh (27th) day of March**, next at 7:00 PM of the clock to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Treasurer/Secretary for the ensuing year.
4. To choose a Commissioner for a term of three (3) years.
5. To hear reports of Agents, Committees, or Officers chosen, and to pass any vote relating thereto.
6. To see if the District will vote to authorize the Commissioners to apply for, accept and expend money from State, Federal and other Governmental Units or Private Source which becomes available during the year in accordance with the procedure set forth in RSA31:95-B.
7. To see if the District will vote to authorize the continuance of a Trust Fund previously established pursuant to RSA 31:19(a), and known as the Epsom Village District Tank Maintenance Fund; and to raise and appropriate the sum of Two Thousand Dollars (\$2000.00) to be placed in the Fund for the purpose of Tank Maintenance; and to authorize the use/transfer of the December 31, 1996 Fund Balance for this purpose. (Recommended by the Budget Committee)
8. To see if the District will vote to change the method of choosing a Treasurer/Secretary from being an elected position to being appointed by the Commissioners.
9. To see what action the District will take upon the Budget as submitted by the Budget Committee.
10. To transact any other business which may be legally brought before this meeting.

Given under our hand and seal, this 3rd day of February, in the year of our Lord, nineteen hundred and ninety seven.

  
\_\_\_\_\_  
Gary Kitson, Commissioner

\_\_\_\_\_  
Bruce Reeves, Commissioner

  
\_\_\_\_\_  
William Clark, Commissioner

**EPSOM VILLAGE DISTRICT  
PROPOSED BUDGET  
1997**

	<b>BUDGET 1996</b>	<b>EXPENDITURES 12/31/96</b>	<b>PROPOSED 1997 BUDGET</b>
<b>DISBURSEMENT AS OF DECEMBER 31, 1996</b>			
Officers Salaries	3950.00	3925.00	3950.00
Heat	1200.00	1037.19	1200.00
Power	8000.00	7069.44	8000.00
Officers Expenses	1000.00	915.44	1000.00
Telephone	1200.00	1057.33	1200.00
Insurance	1000.00	753.00	1000.00
Legal Fees	1000.00	0.00	1000.00
Laboratory Testing	1200.00	878.50	1200.00
System Operator	26400.00	26400.00	27192.00
Materials	11000.00	10401.72	12000.00
Repairs/Maintenance	15000.00	14374.74	15000.00
Reimburse Expenditures	2000.00	894.00	1000.00
Water System Update	35000.00	29732.61	2000.00
Principal of Debt	3600.00	3600.00	3600.00
Interest on Debt	2500.00	2470.00	2400.00
<b>WARRANT ARTICLES:</b>			
Tank Maintenance Fund	2000.00	2000.00	2000.00
Water System Update Fund	0.00	0.00	0.00
<b>TOTAL</b>	<b>116050.00</b>	<b>105508.97</b>	<b>83742.00</b>
<b>REVENUES AS OF DECEMBER 31, 1996</b>			
Hydrant Rental	3000.00	3000.00	3000.00
Water Usage	59183.00	58913.47	60875.00
Business Profits Tax	1117.00	1117.29	1117.00
Interest on Checking Account	750.00	746.58	750.00
Miscellaneous Income	17000.00	6183.03	2000.00
Reimburse Expenditures	2000.00	524.00	1000.00
Surplus transfer fund balance	13000.00	13000.00	15000.00
Capital Reserve (Water System Update Fund)	20000.00	20000.00	0.00
<b>TOTAL</b>	<b>116050.00</b>	<b>103484.37</b>	<b>83742.00</b>

**OFFICERS OF EPSOM SCHOOL DISTRICT  
For the Year Ending June 1995**

**Moderator**

PAUL MARTELL

**District Clerk**

DAWN BLACKWELL

**School Board**

JOHN DOEHNER	Term Expires 1997
JOHN BARKSDALE	Term Expires 1997
BARBARA PARKER	Term Expires 1998
KEITH COTA	Term Expires 1999
VIRGINIA DREW	Term Expires 1999

**Superintendent of Schools**

THOMAS HALEY

**Asst. Superintendent of Schools**

DAVID DZIURA

**Business Administrator**

SUZANNE MONAT

**Principal**

DONALD LeBRUN

**Treasurer**

PAULA ANDERSON

**Auditor**

BRENT W. WASHBURN, C.P.A.

**Truant Officer**

SHIRLEY PARKER

**School Nurse**

JOAN POZNER

**MINUTES**  
**ANNUAL SCHOOL DISTRICT MEETING**  
**MARCH 9, 1996**

The annual meeting of the Epsom School District was held on March 9, 1996 at the Epsom Central School. The meeting was called to order at 2:09 P.M. by Moderator Paul Martell, at which time he reviewed the rules of order to be followed.

Chairman John Doehner introduced Robert Yeaton who gave an overview of the Budget Committee. Mr. Yeaton stated that the Municipal Budget Act was passed in the late 1930's and was adopted in Epsom during the 1940's. The budget process begins in January with public hearings, followed by work sessions where members meet to present recommendations and the budget.

**Article 1:** TO HEAR THE REPORTS OF AGENTS, AUDITORS, COMMITTEES, OR OFFICERS CHOSEN, AND TO PASS ANY VOTE RELATING THERETO.

Chairman Doehner reported that this has been a breakthrough year for the school. He complimented the Technology Committee on their final report. The report calls for a long range plan to introduce suitable technology for the education of the children and operation of the school. Mr. Doehner also reported that during the recent certification process the school had been approved and certified with distinction for the second year in a row. Because of this it will not be necessary to go through the certification procedure again until 1997. Mr. Doehner stated that the student population at Pembroke Academy has increased. This increase has resulted in a tuition decrease of \$200.00 per student. He also reported that the increase in the town's share of the SAU's costs is mainly due to the town's property reevaluation that was done last year.

**Article 2:** TO SEE IF THE DISTRICT WILL VOTE TO AUTHORIZE THE SCHOOL BOARD TO ACCEPT GIFTS AND DONATIONS FROM ANY SOURCE ON BEHALF OF THE SCHOOL DISTRICT.

A motion to accept Article 2 was made by John Doehner, seconded by Jay Hickey. There being no discussion on the article, it was put to a vote and passed.

**Article 3:** TO SEE IF THE DISTRICT WILL VOTE TO APPROVE THE COST ITEMS AS SET FORTH IN THE COLLECTIVE BARGAINING AGREEMENT REACHED BETWEEN EPSOM SCHOOL BOARD AND THE EPSOM TEACHERS' ASSOCIATION FOR THE 1996-97 SCHOOL YEAR, SAID



ITEMS INCREASING THE COST FOR TEACHERS' SALARIES AND BENEFITS BY \$43,205 OVER THE 1995-96 SCHOOL YEAR, AND TO RAISE AND APPROPRIATE THE SUM OF \$43,205 TO FUND THESE COST ITEMS. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL).

A motion to accept Article 3 was made by John Doehner, seconded by Virginia Drew. Virginia Drew asked for support and approval of the Collective Bargaining Agreement. She stated that the money is less than the amount which was appropriated last year. As promised this money has not been spent and has been returned to the town. The agreement is a 5% increase which includes a step increase, the teachers were not able to advance a step this year. It will now take 15 years to reach the top step rather than 14. Mrs. Drew reported that the health insurance benefits for Blue Cross/Blue Shield have been reduced. The district will pay 90% for a single plan and 70% toward family plans. This is a savings of \$8,188.00. For those using H.M.O. plans the district will pay 100% for single coverage and 75% for a family plan. Mrs. Drew stated that the student population has continued to grow and that the teachers have risen to the challenge. The staff attends all after-school activities and continually give of themselves. They are not asking for a retroactive salary increase. Mrs. Drew urged everyone to vote to approve the agreement. Barbara Parker stated that it had been difficult for the teachers to give up the insurance coverage. If we can get everyone on an H.M.O. we will be saving a lot of money. Mrs. Parker also urged everyone to support this agreement. A ballot vote was requested by petition. Article 3 passed by a vote of 95 to 31.

**Article 4:** TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF \$16,500 FOR THE PURPOSES OF RESURFACING AND PAVING PARKING AREAS AND WALKWAYS AT EPSOM CENTRAL SCHOOL. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL).

A motion to accept Article 4 was made by John Doehner, seconded by Frank Catanese. Frank Catanese stated that the parking lot is a mess. The fire department has a warrant similar to this one for paving behind the fire station. If both warrants pass, we could get one contractor to do both lots at the same time and get a better price on both. He felt that someone will get hurt on the parking lot and he urged everyone to vote in favor of paving it. John Doehner agreed that if both warrants pass, the School Board and the Selectmen will work together to have both lots done at the same time. Sharon Soltani asked what line item this was on. John Doehner answered that the line item was

4200-710 which included the security system. There being no further discussion, the article was put to a vote and passed.

**Article 5:** TO SEE WHAT SUM THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE FOR THE SUPPORT OF SCHOOLS, FOR THE PAYMENT OF SALARIES AND BENEFITS FOR SCHOOL DISTRICT OFFICIALS AND AGENTS AND FOR THE PAYMENT OF STATUTORY OBLIGATIONS OF THE DISTRICT.

A motion was made by Frank Catanese, seconded by Beth Doehner, to accept \$3,651,377.00 as the bottom line of the budget. John Doehner stated that there were significant decreases due to Pembroke Academy tuition and the oil bill. The major increases in the budget were the new teachers' agreement, the paving, a \$15,000.00 technology line to acquire new computers, addition of part-time special ed coordinator and a compliance officer to perfect our compliance with laws, regulations and rules for special ed. There was also an increase of \$50,000.00 in special education for two children. Jay Hickey asked to have the technology plan highlighted. John Doehner spoke on the four phases of the plan. Phase one will cost \$30,790.00 which will be funded with current funds and \$15,000.00 from next year's budget. Phase 2 costs \$30,220.00 and consists of networking. The cost for phase 3 is \$22,500.00 and consists of a file server to serve the network. Phase 4 is for additional computers and software for education and administration and will cost \$31,500.00. If we stay with our current plan it will be completed in 7 budget years. Mr. Doehner stated that people have urged the Board to move up the implementation of the plan to a shorter time period and to fund phase 2 in the budget next year. Bob Yeaton spoke on the tractor listed under line item 2540-742, equipment replacement. He felt that money could be saved if the mowing was put out for bid instead of purchasing a tractor. John Doehner replied that he had made a promise to the Budget Committee to investigate the cost on a 5 year basis and submit it to them. He will make such an examination before a tractor is purchased. If the mowing is put out to bid the amount will then be shifted to line item 2540-443, contracted services. There being no further discussion, the article was put to a vote and the budget passed with a bottom line of \$3,651,377.00.

**Article 6:** TO CHOOSE AGENTS AND COMMITTEES IN RELATION TO ANY SUBJECT EMBRACED IN THE WARRANT.

There were no agents or committees to be chosen.

**Article 7:** TO TRANSACT OTHER BUSINESS THAT MAY LEGALLY COME

BEFORE SAID MEETING.

Frank Catanese spoke on the technology program. He would like to see phases 2 and 3 combined and completed in one or two years instead of seven. He asked for a consensus on whether voters would like to fund the remaining \$85,000.00 next year or over a two-year period. By a show of hands, voters decided they would like to see the technology program funded in a two-year period. Robert Yeaton felt that it was unfair to make a decision when voters only had a couple of minutes to look at the program. The Moderator replied that this was only a consensus and not a binding vote. Paul Martell stated that the polls would be open on Tuesday, March 12 at 8:00 A.M. and that town meeting will be next Saturday, March 16 at 9:30 A.M. at the school. John Doehner closed by publicly acknowledging John Grappone and the Grappone Company for the wonderful structure behind the school. It was a wonderful addition. He invited everyone to look at it after mud season.

There being no further business to come before the meeting, a motion was made by John Doehner, seconded by Beth Doehner, to adjourn at 2:59 P.M.

Respectfully submitted,

*Dawn E. Blackwell*

Dawn E. Blackwell, Clerk  
Epsom School District

EPSOM SCHOOL DISTRICT WARRANT

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM,  
QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the American Legion in said District on the 11th day of March, 1997 at 8:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing three years.
2. To choose a Clerk for the ensuing three years.
3. To choose a Treasurer for the ensuing three years.
4. To choose two members of the School Board for the ensuing three years.
5. BY PETITION, pursuant to RSA 40:14 shall we adopt the provisions of RSA 40:13 to allow voting by official ballot on all issues before the school district in the town of Epsom.

The polls are to open at 8:00 A.M. and will close not earlier than 7:00 P.M.

All other School District business to be conducted at the regular School District meeting as otherwise posted.

Given under our hands at said Epsom this 20th day of February, 1997.

John Doehner  
John Barksdale  
Keith Cota  
Virginia Drew  
Barbara Parker  
EPSOM SCHOOL BOARD

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Epsom Central School in said District on the 22nd day of March, 1997 at 2:00 o'clock in the afternoon to act upon the following subjects:

1. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.
2. To see if the District will vote to authorize the School Board to accept gifts and donations from any source on behalf of the School District.
3. To see if the District will vote to extend the F.I.C.A. exclusion limit, in accordance with the Social Security Independence and Program Act of 1994, to exempt School District election workers earning less than \$1,000 annually from F.I.C.A. withholding obligations.
4. To see if the District will vote to approve the collective bargaining agreement reached between the Epsom School Board and the Epsom Teachers' Association for school year 1997/98, 1998/99, and 1999/00, and further to raise and appropriate the sum of \$68,112 for the 1997/98 school year, such sum representing additional costs attributable to the increase in salary and benefits for 1997/98 over 1996/97 as agreed to by the Epsom School Board and the Epsom Teachers' Association. (School Board recommends approval. Budget Committee recommends approval.)
5. To see if the District will vote to raise and appropriate the sum of \$80,000 for the purpose of supporting the final phase of the District's Comprehensive Technology Plan. (School Board recommends approval. Budget Committee recommends approval.)
6. To see if the District will vote to raise and appropriate the sum of \$40,000 for the purpose of supporting of the District's Comprehensive Technology Plan. (School Board recommends approval. Budget Committee does not recommend approval.)
7. To see what sum the District will vote to raise and appropriate for the support of schools, for the payment of salaries and benefits for school district officials and agents and for the payment of statutory obligations of the District.
8. To choose Agents and Committees in relation to any subjects embraced in the Warrant.
9. To transact other business that may legally come before said meeting.

Given under our hands and seal this 20th day of February, 1997.

John Doehner  
John Barksdale  
Keith Cota  
Virginia Drew  
Barbara Parker  
EPSOM SCHOOL DISTRICT

**EPSOM SCHOOL DISTRICT  
1997-98 PROPOSED BUDGET**

ACCOUNT #	DESCRIPTION	1995/96 EXPENDED	1996/97 VOTED BUD.	1997/98 PROP. BUD.	BUDGET COMMITTEE RECOMMENDED	NOT RECOMMENDED
<b>1000 INSTRUCTION</b>						
<b>1100 REGULAR PROGRAMS</b>						
110 Teachers' Salaries		802,777.11	794,750.00	827,897.00	803,897.00	24,000.00
112 Subs' Salaries		15,067.14	16,100.00	16,100.00	16,100.00	
114 Aides' Salaries		51,995.84	49,145.00	58,548.00	58,548.00	
440 Computer Maintenance		15,713.56	750.00	4,500.00	4,500.00	
550 Rebinding of Books		0.00	1.00	1.00	1.00	
563 Tuition-Other-District		867,082.47	917,620.00	896,500.00	896,500.00	
610 Teaching Supplies		28,023.35	24,598.00	38,268.00	38,268.00	
613 Repairs to Equipment		394.50	650.00	700.00	700.00	
615 Audio Visual		3,363.75	5,925.00	5,211.00	5,211.00	
619 Teaching Supplies		139.31	425.00	0.00	0.00	
630 Textbooks		7,558.43	9,060.00	12,747.00	12,747.00	
631 Plan and Rank Books		551.60	575.00	0.00	0.00	
640 Student Publications		225.00	225.00	225.00	225.00	
741 New Instructional Equipment		20,971.45	19,300.00	1,569.00	1,569.00	
742 Repl. Instructional Equipment		966.55	1,286.00	3,612.00	3,612.00	
<b>SUBTOTAL 1100</b>		<b>1,814,830.06</b>	<b>1,840,410.00</b>	<b>1,865,878.00</b>	<b>1,841,878.00</b>	<b>24,000.00</b>
<b>1200 SPECIAL PROGRAMS</b>						
110 Salaries		105,908.70	106,853.00	96,738.00	96,738.00	
114 Aides' Salaries		76,884.05	77,581.00	90,759.00	90,759.00	
115 Special Education Tutor		1,577.67	1.00	1.00	1.00	
116 Special Education Coordinator		0.00	26,400.00	26,400.00	26,400.00	
330 Summer Tutorial		887.50	1.00	1.00	1.00	
569 Special Education Tuition		163,492.38	205,550.00	236,373.00	236,373.00	
610 Special Education Supplies		1,310.01	2,316.00	1,288.00	1,288.00	
610 Speech Supplies		465.91	587.00	0.00	0.00	
615 Special Education Audio Visual		442.44	159.00	204.00	204.00	
615 Speech Audio Visual		0.00	1.00	0.00	0.00	



ACCOUNT #	DESCRIPTION	1995/96 EXPENDED	1996/97 VOTED BUD.	1997/98 PROP. BUD.	BUDGET COMMITTEE RECOMMENDED	NOT RECOMMENDED
630	Special Education Books	788.89	1,334.00	578.00	578.00	
741	New Equipment	2,182.97	1,550.00	1,900.00	1,900.00	
	<b>SUBTOTAL 1200</b>	<b>353,940.52</b>	<b>422,313.00</b>	<b>454,242.00</b>	<b>454,242.00</b>	
<b>1410</b>	<b>CO-CURRICULAR PROGRAMS</b>					
110	Curricular Salaries	4,150.00	4,400.00	4,700.00	4,700.00	
390	Curricular Officials	1,525.00	1,730.00	2,200.00	2,200.00	
610	Curricular Supplies	2,188.55	2,033.00	2,663.00	2,663.00	
	<b>SUBTOTAL 1410</b>	<b>7,863.55</b>	<b>8,163.00</b>	<b>9,563.00</b>	<b>9,563.00</b>	
<b>1600</b>	<b>ADULT EDUCATION</b>					
210	Adult Education Instruction	0.00	1.00	0.00	0.00	
	<b>SUBTOTAL 1600</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2000</b>	<b>SUPPORT SERVICES</b>					
<b>2110</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>					
103	Traut Officer	0.00	750.00	1.00	1.00	
	<b>SUBTOTAL 2110</b>	<b>0.00</b>	<b>750.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>2120</b>	<b>GUIDANCE</b>					
330	Counselors' Salary	28,012.00	28,012.00	29,910.00	29,910.00	
610	Counselors' Supplies	0.00	0.00	600.00	600.00	
330	Special Education Diagnostic	37,151.00	49,750.00	53,336.00	53,336.00	
370	Testing Services	110.00	600.00	0.00	0.00	
610	Testing Supplies	700.98	1,200.00	3,012.00	3,012.00	
	<b>SUBTOTAL 2123</b>	<b>65,973.98</b>	<b>79,562.00</b>	<b>86,858.00</b>	<b>86,858.00</b>	<b>0.00</b>
<b>2130</b>	<b>HEALTH</b>					
610	Medical Supplies	373.15	449.00	500.00	500.00	
630	Health Instruction	0.00	111.00	110.00	110.00	
110	Nurse's Salary	27,188.07	27,188.00	28,986.00	28,986.00	
520	Nurse's/Liability Insurance	99.00	99.00	99.00	99.00	
741	Health Equipment	0.00	1.00	120.00	120.00	
580	Travel	60.00	110.00	60.00	60.00	
610	Office Supplies	92.00	43.00	40.00	40.00	
	<b>SUBTOTAL 2130</b>	<b>27,812.22</b>	<b>28,001.00</b>	<b>29,915.00</b>	<b>29,915.00</b>	



ACCOUNT #	DESCRIPTION	1995/96 EXPENDED	1996/97 VOTED BUD.	1997/98 PROP. BUD.	BUDGET COMMITTEE	
					RECOMMENDED	NOT RECOMMENDED
<b>2190 OTHER PUPIL SERVICES</b>						
590 Other Instructional Services		0.00	1.00	25.00	25.00	
890 Assembly		900.00	900.00	1,100.00	1,100.00	
	<b>SUBTOTAL 2190</b>	<b>900.00</b>	<b>901.00</b>	<b>1,125.00</b>	<b>1,125.00</b>	
<b>2210 IMPROVEMENT OF INSTRUCTION</b>						
320 Curriculum Development		1,831.03	2,000.00	2,000.00	2,000.00	
270 Course Reimbursement		3,400.00	3,750.00	3,750.00	3,750.00	
320 Inservice Training		655.00	2,500.00	2,500.00	2,500.00	
630 Professional Books/Subscriptions		258.14	350.00	495.00	495.00	
	<b>SUBTOTAL 2213</b>	<b>6,144.17</b>	<b>8,600.00</b>	<b>8,745.00</b>	<b>8,745.00</b>	
<b>2222 LIBRARY</b>						
110 Librarian's Salary		10,529.40	11,941.00	29,910.00	29,910.00	
103 Library/General Reference		5,670.19	6,200.00	6,600.00	6,600.00	
453 Library Film Rental		0.00	100.00	200.00	200.00	
615 Video Cassettes		0.00	100.00	100.00	100.00	
310 Educational TV		300.00	400.00	0.00	0.00	
	<b>SUBTOTAL 2224</b>	<b>16,499.59</b>	<b>18,741.00</b>	<b>36,810.00</b>	<b>36,810.00</b>	
<b>2290 OTHER INSTRUCTION SERVICES</b>						
580 Travel and Conference		2,642.34	4,750.00	4,750.00	4,750.00	
	<b>SUBTOTAL 2290</b>	<b>2,642.34</b>	<b>4,750.00</b>	<b>4,750.00</b>	<b>4,750.00</b>	
<b>2310 SCHOOL BOARD</b>						
115 Secretary to the Board		520.00	520.00	600.00	600.00	
381 Board Salaries		0.00	1.00	1.00	1.00	
540 Advertising		3,919.22	1,509.00	1,509.00	1,509.00	
610 Board Expense		761.04	1,084.00	900.00	900.00	
810 Dues NHSBA		2,385.17	2,414.00	2,523.00	2,523.00	
2313-380 Treasurer's Salary		375.00	375.00	375.00	375.00	
610 Treasurer's Expense		820.51	939.00	939.00	939.00	
		(18,458.93)	1,550.00	1,550.00	1,550.00	
2315-380 Attorneys		0.00	400.00	0.00	0.00	
381 NHSBA Legal Fund		(150.00)	400.00	400.00	400.00	
390 Legal Notices		0.00	75.00	75.00	75.00	
2316-380 Moderator		2,088.00	2,142.00	2,142.00	2,142.00	
2317-380 Auditors						

ACCOUNT #	DESCRIPTION	1995/96 EXPENDED	1996/97 VOTED BUD.	1997/98 PROP. BUD.	BUDGET COMMITTEE RECOMMENDED	NOT RECOMMENDED
2319-380 Clerk		200.00	175.00	175.00	175.00	
	<b>SUBTOTAL 2319</b>	<b>(7,539.99)</b>	<b>11,584.00</b>	<b>11,189.00</b>	<b>11,189.00</b>	
2320 SAU MANAGEMENT SERVICES 351 S.A.U. #53		87,058.00	97,131.00	103,018.00	103,018.00	
	<b>SUBTOTAL 2320</b>	<b>87,058.00</b>	<b>97,131.00</b>	<b>103,018.00</b>	<b>103,018.00</b>	
2400 SCHOOL ADMINISTRATION SERVICES						
110 Principal's Salary		49,680.00	50,972.00	52,600.00	52,600.00	
111 Assistant Principal's Salary		12,048.78	3,500.00	5,000.00	5,000.00	
112 Team Leaders		0.00	6,000.00	6,000.00	6,000.00	
550 Report Cards		579.00	850.00	925.00	925.00	
580 Principals' Travel		542.52	550.00	550.00	550.00	
810 Professional Dues		454.00	520.00	520.00	520.00	
115 Secretaries		15,710.64	15,682.00	16,087.00	16,087.00	
116 Extra Typing Services		600.00	400.00	400.00	400.00	
580 Adm. Travel		302.27	525.00	525.00	525.00	
610 Office Supplies		7,324.26	4,525.00	4,600.00	4,600.00	
615 Office Software		0.00	0.00	199.00	199.00	
630 Professional Books/Subscriptions		220.82	300.00	300.00	300.00	
890 Commencement		1,079.53	800.00	800.00	800.00	
	<b>SUBTOTAL 2400</b>	<b>88,541.82</b>	<b>84,624.00</b>	<b>88,506.00</b>	<b>88,506.00</b>	
2540 OPERATION/MAINTENANCE						
110 Custodian Salaries		48,692.41	51,538.00	52,054.00	52,054.00	
420 Water		990.00	1,453.00	1,453.00	1,453.00	
531 Utility Telephone		5,572.42	6,001.00	5,860.00	5,860.00	
610 Supplies		8,111.82	8,700.00	11,489.00	11,489.00	
652 Utility Electricity		28,889.03	28,832.00	16,832.00	16,832.00	
653 Utility Oil		10,403.66	11,661.00	13,775.00	13,775.00	
443 Other Repairs to Building		2,816.00	1.00	3,342.00	3,342.00	
520 SMP Insurance		7,838.00	8,709.00	9,145.00	9,145.00	
612 Repairs-Electricity/Plumbing		3,083.17	3,700.00	3,700.00	3,700.00	
613 Equipment/Repair		0.00	1.00	186.00	186.00	
741 Additional Equipment		10,488.06	2,430.00	6,734.00	6,734.00	
742 Equipment Replacement		0.00	8,327.00	1,055.00	1,055.00	
442 Heat/Maintenance		1,182.20	3,500.00	2,500.00	2,500.00	

ACCOUNT #	DESCRIPTION	1995/96 EXPENDED	1996/97 VOTED BUD.	1997/98 PROP. BUD.	BUDGET COMMITTEE	
					RECOMMENDED	NOT RECOMMENDED
443	Contracted Services	6,150,449	9,400,000	8,327,000	8,327,000	
	<b>SUBTOTAL 2549</b>	<b>134,217.26</b>	<b>144,253.00</b>	<b>136,452.00</b>	<b>136,452.00</b>	
300	Bus Driver's Physicals	0.00	150.00	0.00	0.00	
513	Transportation Contract	62,804.73	62,805.00	112,283.00	112,283.00	
110	Bus Driver Salaries	36,888.49	36,657.00	0.00	0.00	
112	Bus Driver Substitutes	87.50	1,515.00	0.00	0.00	
130	Bus Driver Training	133.87	394.00	0.00	0.00	
513	Special Education Transportation	19,590.85	34,210.00	31,070.00	31,070.00	
2554-110	Field Trips	2,187.00	2,250.00	2,250.00	2,250.00	
2555-110	Athletic Trips	781.35	637.00	1,450.00	1,450.00	
2559-619	Supplies for Buses	0.00	150.00	0.00	0.00	
656	Fuel for Buses	5,148.43	7,475.00	0.00	0.00	
753	Insurance Deductible	47.00	250.00	0.00	0.00	
	<b>SUBTOTAL 2559</b>	<b>127,669.22</b>	<b>146,493.00</b>	<b>147,053.00</b>	<b>147,053.00</b>	
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>					
211	Health Insurance	150,547.97	170,689.00	170,170.00	170,170.00	
212	Dental Insurance	6,797.73	7,732.00	6,997.00	6,997.00	
213	Life Insurance	2,079.84	1,760.00	3,838.00	3,838.00	
214	Workers' Compensation	20,465.00	16,710.00	13,727.00	13,727.00	
222	Teachers' Retirement	24,096.43	25,009.00	29,316.00	29,316.00	
230	FICA	96,140.05	98,616.00	98,858.00	98,858.00	
260	Unemployment Compensation	2,903.00	3,116.00	2,664.00	2,664.00	
290	Non-Certified Increment	0.00	5,996.00	6,907.00	6,907.00	
291	Certified Increment	0.00	0.00	68,112.00	68,112.00	
	<b>SUBTOTAL 2900</b>	<b>303,030.02</b>	<b>329,628.00</b>	<b>400,589.00</b>	<b>400,589.00</b>	
<b>4200</b>	<b>FACILITIES AQU./CONSTR.</b>					
710	Site Improvements	3,589.00	19,700.00	1,875.00	1,875.00	
	<b>SUBTOTAL 4200</b>	<b>3,589.00</b>	<b>19,700.00</b>	<b>1,875.00</b>	<b>1,875.00</b>	
<b>5100</b>	<b>DEBT SERVICE</b>					
830	Principal	200,000.00	200,000.00	200,000.00	200,000.00	
840	Interest	86,660.00	76,210.00	65,760.00	65,760.00	
<b>5200</b>	<b>FUND TRANSFERS</b>					
5220	To Federal Projects Fund	5,185.00	7,150.00	7,150.00	7,150.00	

ACCOUNT #	DESCRIPTION	1995/96	1996/97	1997/98	BUDGET COMMITTEE	
		EXPENDED	VOTED BUD.	PROP. BUD.	RECOMMENDED	NOT RECOMMENDED
5240	To Food Service Fund	91,954.00	79,206.00	85,111.00	85,111.00	
5250	To Other Trust Funds	600.00	0.00	1.00	1.00	
6100	PRIOR YEAR PAYABLES					
6100	Prior Year Payables	0.00	1.00	0.00	0.00	
6200	MISC. ACCOUNTS					
890	Tech. Initiative I	0.00	0.00	80,000.00	80,000.00	
890	Tech. Initiative II	0.00	0.00	40,000.00	40,000.00	
	Supplemental Appropriation	0.00	43,205.00	0.00	0.00	
<b>TOTAL APPROPRIATIONS</b>		<b>92,554.00</b>	<b>122,411.00</b>	<b>125,111.00</b>	<b>125,111.00</b>	<b>64,000.00</b>

**EPSOM SCHOOL DISTRICT  
ESTIMATED REVENUES**

<b>REVENUES &amp; CREDITS AVAILABLE TO REDUCE SCHOOL TAXES</b>	<b>REVISED REVENUES 1996/97</b>	<b>SCHOOL BOARD'S BUDGET 1997/98</b>	<b>BUDGET COMMITTEE BUDGET 1997/98</b>
"Surplus" Used in Prior Year to Reduce Taxes	158,815		
Foundation Aid	142,503	187,155	187,155
School Building Aid	62,256	62,256	62,256
Catastrophic Aid	16,188	37,709	37,709
Child Nutrition	2,592	3,302	3,302
ECLA - I & II	7,150	7,150	7,150
Child Nutrition Program	26,382	36,563	36,563
Earned on Investments	1,205	1,393	1,393
Lunch Sales	50,231	45,245	45,245
Rentals/Trans/Misc.	21,500	13,350	13,350
<b>Total School Revenues &amp; Credits</b>	<b>488,822</b>	<b>394,123</b>	<b>394,123</b>
<b>District Assessment</b>	<b>3,162,555</b>	<b>3,470,468</b>	<b>3,406,468</b>
<b>Total Revenues &amp; District Assessments</b>	<b>3,651,377</b>	<b>3,864,591</b>	<b>3,800,591</b>



**SCHOOL ADMINISTRATIVE UNIT #53 BUDGET**

1997-98

**Estimated Revenues**

<b>Account Number</b>	<b>Description</b>		
770	Unreserved Fund Balance, June 30, 1996.....	\$	5,000.00
4000	REVENUE FROM FEDERAL SOURCES		
	4410 Elementary & Secondary Education		
	Title I - Pine Haven.....		-0-
	4450 Adult Education.....		4,025.00
	4470 Handicapped Foundation (P.L. 94-142).....		159,153.00
	Other 89:313.....		-0-
	Pre-School Incentive.....		9,095.00
1000	LOCAL REVENUE EXCLUSIVE OF DISTRICT SHARE		
	Tuition/Transportation		599,991.00
	TOTAL REVENUES.....	\$	<u>777,264.00</u>

**Estimated Expenditures**

<b>Function</b>	<b>Object</b>	<b>Purpose of Expenditure</b>		
1000		INSTRUCTION		
	1200	ALL Special Programs.....	\$	40,626.00
2000		SUPPORT SERVICES		
	2110	ALL Attendance and Social Work.....		2,000.00
	2190	ALL Other Pupil Services.....		623,849.00
2200		INSTRUCTIONAL STAFF SERVICES		
	2210	ALL Improvement of Instruction.....		2,251.00
2300		GENERAL ADMINISTRATION SERVICES		
	2310	ALL School Administrative Unit Board.....		7,276.00
	2320	ALL Office of the Superintendent.....		206,395.00
	2330	ALL Special Area Administrative Services.....		102,918.00
	2390	ALL Other General Administration Services.....		57,493.00
2500		BUSINESS SERVICES		
	2520	ALL Fiscal.....		89,619.00
	2540	ALL Operation & Maintenance of Plant.....		23,247.00
	2550	ALL Pupil Transportation.....		-0-
	2590	ALL Other Business Services.....		1,115.00
2600		MANAGERIAL SERVICES.....		85,919.00
2900		OTHER SUPPORT SERVICES.....		133,495.00
		TOTAL EXPENDITURES.....	\$	<u>1,376,203.00</u>
		LESS ESTIMATED REVENUES.....		<u>777,264.00</u>
		AMOUNT TO BE SHARED BY DISTRICTS.....	\$	<u>598,939.00</u>



DETAILED STATEMENT OF RECEIPTS			
1995/96			
Date	From Whom	Description	Amount
<b>1995</b>			
7/28	Town of Epsom	Assessment	\$ 275,000.00
	Robert Parent	Rent	270.00
	Cal Tirrell	Reim.	158.06
	NH Retirement System	Reim.	179.55
	Bank of NH	Interest on checking	166.81
8/17	Town of Epsom	Assessment	15,000.00
	Check never cashed	#1720	23.09
8/25	Town of Epsom	Assessment	15,000.00
	Pembroke School	NHSBA Refund	55.00
	State of NH	BKFT	5,123.00
	NH Retirement System	Reim.	183.92
	SAU #53		230.00
8/30	Town of Epsom	Assessment	45,000.00
	State of NH	Block Grant	4,600.00
	Clarence Tirrell	Reim.	158.06
	Hot Lunch Sales		1,119.65
	Bank of NH	Interest on checking	44.82
9/7	Town of Epsom	Assessment	50,000.00
	Robert Parent	Rent	410.00
9/14	Town of Epsom	Assessment	50,000.00
	NH Retirement System	Reim.	183.92
9/27	Town of Epsom	Assessment	170,000.00
9/30	Hot Lunch Sales		4,423.41
	Bank of NH	Interest on checking	74.51
	Checks never cashed		375.79
10/5	Clarence Tirrell	Reim.	158.06
	State of NH	Spec. Ed. & Found. Aid	65,603.60
	NH Retirement System	Refund	183.92
10/12	Town of Epsom	Assessment	55,000.00
	Epsom Better Buddies	Rent	340.00
	NH Bar Assoc.		1,000.00
	SAU #53		56.83
10/23	Building Aid	State of NH	31,128.00
	Paul Moran	Rent	240.00
	Ed Ordway		1,586.90
10/25	Town of Epsom	Assessment	25,000.00
10/31	Town of Epsom	Assessment	20,000.00
	State of NH	Milk	48.00
	Cal Tirrell	Reim.	158.06

Date	From Whom	Description	Amount
	Paul Moran	Rent	210.00
10/30	Hot Lunch Sales		5,428.28
	Bank of NH	Interest on checking	128.26
11/9	Town of Epsom	Assessment	55,000.00
	NH Retirement System	Refund	183.92
11/17	Town of Epsom	Assessment	350,000.00
	Epsom Better Buddies	Rent	387.00
	Pembroke School	Tuition Refund	1,830.66
11/22	Town of Epsom	Assessment	35,000.00
11/30	Town of Epsom	Assessment	125,000.00
	State of NH	Food	3,902.00
	State of NH	Food	3,472.00
	Petroleum Funds, Inc.	Refund	118.20
	Cal Tirrell	Reim.	158.06
	Merrimack County 4-H	Rent	89.76
	Hot Lunch Sales		4,289.97
11/30	Bank of NH	Interest on checking	227.23
12/15	Town of Epsom	Assessment	130,000.00
	Americom Inc.	Technology Fund	100.00
	NH Retirement System	Reim.	183.92
	Paul Moran	Rent	210.00
	State of NH	Milk	58.00
	AT&T	Refund	64.78
	Epsom Better Buddies	Rent	200.00
12/30	Hot Lunch Sales		4,025.50
	Bank of NH	Interest on checking	290.60
<b>1996</b>			
1/4	Cal Tirrell	Reim.	158.06
	NH Retirement System	Reim.	183.92
	Town of Epsom	Assessment	70,000.00
1/12	Town of Epsom	Assessment	10,000.00
	State of NH	Block Grant	77.25
	State of NH	Catastrophic	16,449.36
	Paul Moran	Rent	150.00
	Case Family Services	Reim.	4,712.00
1/18	Town of Epsom	Assessment	60,000.00
1/24	Town of Epsom	Assessment	45,000.00
	State of NH	Milk	3,771.00
1/30	Hot Lunch Sales		4,390.07
	Bank of NH	Interest on checking	75.01
	Check never cashed		67.59
2/1	Town of Epsom	Assessment	60,000.00
	Better Buddies	Rent	132.00

Date	From Whom	Description	Amount
2/9	State of NH	Basic Spec. Ed.	65,603.60
	State of NH	Food-Milk	2,729.00
	Cal Tirrell	Reim.	158.06
	NH Retirement	Reim.	190.56
	Paul Moran	Rent	210.00
2/14	Town of Epsom	Assessment	60,000.00
	Compensation Funds	W/C Refund	11,341.78
	SAU #53		2,475.00
2/23	Richard Levesque	Reim.	160.00
	Cal Tirrell	Reim.	13.28
	Town of Epsom	Assessment	300,000.00
2/29	State of NH	Milk-Bkft.	3,649.00
2/29	Hot Lunch Sales		4,136.39
	Bank of NH	Interest on checking	58.41
3/8	NH Retirement	Reim.	190.56
	J. L. Hammett Co.	Reim.	52.82
	Cal Tirrell	Reim.	164.70
	AT&T	Refund	24.54
	Town of Epsom	Assessment	40,000.00
3/13	Don LeBrun	Overpayment	140.00
	Paul Moran	Rent	180.00
	Town of Epsom	Assessment	50,000.00
	Candidate Fees		4.00
3/21	Town of Epsom	Assessment	10,000.00
	Epsom Better Buddies	Rent	340.00
3/28	Hot Lunch Sales		4,713.14
	Town of Epsom	Assessment	60,000.00
	Bryn Nadia Pasternak	Subpoena Fee	30.00
	Bank of NH	Interest on checking	24.61
4/4	Town of Epsom	Assessment	40,000.00
	State of NH	Bkft-Milk	3,428.00
	Cal Tirrell	Reim.	164.70
	US Treasury	Refund	1.49
4/11	Town of Epsom	Assessment	40,000.00
	NH Retirement System	Reim.	190.56
	Epsom Better Buddies	Rent	180.25
4/17	Town of Epsom	Assessment	60,000.00
4/30	Town of Epsom	Assessment	40,000.00
	Tracey Beauchesne	Reim.	70.00
	Cal Tirrell	Reim.	164.70
4/30	Hot Lunch Sales		4,197.73
	Bank of NH	Interest on checking	24.66
5/1	State of NH	Spec. Ed. & Foundation	65,603.59

<b>Date</b>	<b>From Whom</b>	<b>Description</b>	<b>Amount</b>
	State of NH	Building Aid	31,128.00
	State of NH	Milk & Food	3,640.00
5/14	State of NH	Title VI	1,400.00
	Paul Moran	Rent	270.00
	NH Retirement	Refund	190.56
5/23	Paul Moran	Rent	210.00
	Epsom Better Buddies	Rent	210.00
	Tracey Beauchesne	Reim.	50.00
	Town of Epsom	Assessment	30,000.00
5/31	Cal Tirrell	Reim.	164.70
	State of NH	Food-Milk	2,992.00
	Town of Epsom	Assessment	350,000.00
5/31	Hot Lunch Sales		4,948.44
	Bank of NH	Interest on checking	85.90
6/7	Paul Moran	Rent	270.00
	Epsom Better Buddies	Rent	195.25
	NH Investment Serv.	Unemployment Comp.	934.00
	NH Retirement	Refund	190.56
	Town of Epsom	Assessment	10,000.00
6/13	Town of Epsom	Assessment	25,000.00
6/18	Town of Epsom	Assessment	180,000.00
6/29	Cal Tirrell	Reim.	164.70
	Country Rainbow	Rent	40.00
	Epsom Baptist Church	Rent	65.88
	State of NH	Food	1,069.00
	Town of Epsom	Assessment	30,000.00
6/30	Town of Epsom	Assessment	193,213.00
6/30	Hot Lunch Sales		2,245.10
	Interest of checking		192.65
		<b>TOTAL</b>	<b>\$ 3,573,492.23</b>

## SUPERINTENDENT OF SCHOOLS REPORT

If your experience is similar to most peoples' nationwide, you attended school in a community in which the superintendent's office was an integral and accepted part of the local public school system. Here in New Hampshire, however, a somewhat different model - the school administrative unit, or SAU - was established some years ago in an effort to maximize efficiency and reduce costs.

While large school systems in our state, like Concord, generally support their own superintendent's office and some smaller communities, like Bow and Hopkinton, have also chosen to fund exclusive central office services, about sixty percent of New Hampshire's superintendents still represent multiple school districts. This multi-district structure often makes it difficult for residents to think of the superintendent as a part of their school system and to recognize the services and responsibilities of the central office. Given this background, I felt that it would be helpful to share some information about SAU #53 with you in an effort to promote a better understanding of who we are and what we do.

Along with Epsom, SAU #53 serves the independent school districts of Allenstown, Chichester, Deerfield and Pembroke, each of which has completely separate budgets, instructional programs and priorities, employee contracts, policies and goals. Currently we oversee budgets and various grants totalling over \$25,000,000 per year and a work force of over 500 faculty and support personnel. The nine school buildings in SAU #53 enroll about 3600 students.

There are currently 69 SAU's in New Hampshire ranging in size from one to eight districts and from 600 to 15,000 students. Of these, SAU #53 is the 6th largest in terms of member districts (top 10%) and 17th largest in student population (top 25%). It might be noted that many SAU's that are larger than ours are single district central offices which may deal with more students and personnel but generally with only one budget, one set of policies and procedures, one set of goals and expectations and one teacher contract.

By statute, the operating expenses of a multi-district SAU are shared among its members based upon a state-mandated formula which considers each district's enrollment and property valuation. Our budget is developed yearly by the combined school boards of the SAU and acted upon following several public meetings and a formal public hearing.

SAU #53 strives to provide services in a fiscally responsible manner. During all but one of the last six years our operating budget has risen less than 3% annually, and for 1997/98 it has decreased slightly. In several studies of comparable SAU's by the University of New Hampshire's Center for Educational Field Services, SAU #53 has consistently had the lowest costs of all districts surveyed. The most recent study of SAU costs conducted by the New Hampshire Department of Education placed us well into the bottom third of all multi-district SAU's state-wide.

Some of SAU #53's responsibilities to the Epsom School District include:

- . fiscal and business management
- . labor negotiations and grievances
- . grant writing and management
- . special education oversight
- . legal matters, policy development
- . student discipline hearings and appeals
- . oversight of day-to-day school operations
- . personnel management, benefit administration
- . state and federal compliance and reporting
- . oversight of curriculum, long-range planning
- . employee certification and staff development
- . school board meetings, directives and decisions
- . facilities planning, construction, and maintenance
- . consultation with principals and teachers

I hope that this overview has provided you with a better understanding of SAU #53. Our office, located adjacent to Pembroke Academy in Pembroke, is staffed largely by people who reside in the communities we serve. Our goal is to provide accurate, helpful and cost-effective services which support our schools and communities and help them to offer the best possible educational opportunities for children. Please don't hesitate to contact us if we can be of assistance in addressing any question or concern.

Respectfully submitted,  
Thomas Haley  
Superintendent of Schools



## PRINCIPAL'S REPORT

With commitment and pleasure, I present to the constituents of the Epsom School District my first principal's report. As I entered this year, the goal was to call upon all to reaffirm standards and high expectations-for our--students, for each educator, for our school, for our parents, and for our community members. By challenging ourselves to "expect the best", not for some, but for all, we can better ensure that Epsom Central School will demonstrate that our students are achieving and developing at the highest level.

The formative K-8 years are crucial in determining the success or failure of our Epsom youths. To ensure success for each and every student, we have begun to address the following:

- \* We are reworking our curriculums (what we teach) based on the State of New Hampshire educational benchmarks, as well as national council recommendations. During the 1996/97 school year, language arts and social studies curriculums are being revised to be skills based (ex. phonics and grammar skills, economics), and show a logical progression between grade levels. The following year, math and science curriculums will be addressed.
- \* We (staff, community members) kicked off the use of technology by wiring a portion of the building, instructed with computers in classes, and used computers for administrative functions (ex. budget, student attendance, special education). Two community members (John Doehner and Frank Catanese) and SAU Technology Director, Mary Rubega, are commended for their hours spent wiring (at no cost) to the school district.
- \* We (staff & PTO) are acknowledging positive behavior through a STAR of the Month program that acknowledges twenty-five students who continually worked on their academics, character and citizenship, and/or overall performance. In addition, we also developed positive action notes that point out improved behavior, or simply, a student who put their best foot forward in one instance.
- \* We are restructuring special education with the assistance of Special Education Coordinator Tom Hays and Lori DeTrude, SAU Special Education Director.
- \* We are piloting a peer mediation program in sixth grade.
- \* We urge continued support from the greater Epsom Community in terms of continued volunteerism. Epsom Central School was recognized as a Blue Ribbon School By NH Parents in Education. This year, we are hoping for over 5000 volunteer hours, as well as partnerships with the Bank of New Hampshire, US Post Office, Epsom American Legion, and Notre Dame.
- \* We (staff, parents, Epsom School Board, Superintendent Tom Haley) developed a personnel evaluation that defined teaching competencies (ex. developing of positive classroom environment, instruction), and how we assess these competencies.

- \* We (Epsom Central Staff) hosted a professional development day for Chichester, Allenstown, and Epsom that focused our year's efforts in curriculum development, special education, schools as learning communities, and effective instructional strategies.

To these ends, Epsom School Board, Epsom Central School staff and parents have begun an educational journey to ensure the realization of these goals.

Our co-curricular activities are an integral part of our school day. At the time of publication, sports and the cheerleading programs had realized the following: Girls Soccer-first place, and Boys Soccer-third place in the South East League. Odyssey of the Mind and basketball are gearing up, while drama club and yearbook staffs work diligently on their tasks.

In terms of individual student success. Aaron LeCain (grade 7), first place winner of the Geography Bee, represented Epsom at the state's geography bee. Elly Barksdale (grade 6) won her first place Epsom's Lion's Peace Poster Contest.

Over the past year, we have achieved much. However, we are keenly aware that Epsom Central School's growth and commitment is on-going. Education is a personal challenge for each of us, whether we are students, staff, or community members. On behalf of all of the SAU #53 and Epsom Central staff, we extend our appreciation for the growing community support and active participation with the Epsom Central School community.

Respectfully submitted,  
Mary Devlin, Principal



## EPSOM CENTRAL SCHOOL NURSE'S REPORT

There were over 2300 visits to the Health Office during the school year for first aid, illnesses, health counseling and social issues. Screening programs continued in the areas of hearing, vision, scoliosis, blood pressure, pediculosis and nutritional assessments. Referrals were made to physicians, dentists and community agencies and follow-up care was offered.

Students continue to receive financial assistance from the School Nurse Student Health Association in the areas of medical and dental care. These are private funds secured through the cooperation of the Bank of New Hampshire, Suncook Branch, and through several area businesses and organizations throughout the district. The support of this program is greatly appreciated. The efforts of the Epsom-Chichester Lions Club are also an integral part of our resource system for those families in need of support. We thank them for their continued support.

A special thanks to the Concord Regional Visiting Nurse Association for conducting two immunization clinics at school, one for our faculty and one for our sixth grade class. All students have been properly immunized for school attendance. Students continue to be made aware of their personal health needs and the importance of their own health and immunization history.

A special thank you to Pam Levesque, ARNP, from the Pittsfield Medical Professional Association for conducting "athletic physicals." Nineteen students participated in this program. We thank the Association for their continued support.

A special thank you goes out to the Epsom Rescue Squad for always being there for the children in addition to both the Epsom Fire Department and Police Department. A special thank you goes out to Chief Roger Amadon for addressing the issue of bicycle safety and awareness with our students. Thanks also the NH Department of Safety and Captain Smylie for also delivering safety presentations to our younger students.

Involvement in the newly formed "Child Study Team" occurred on a weekly basis as well as involvement with the Special Education Program for medical referrals. We participated in the "Child Find" program where pre-school and kindergarten-aged children were screened.

Comprehensive health education continues for all students with the focus on encouraging students to take responsibility for themselves and others. We continue to offer units of Human Growth and Development for grades 5-8.

The guidance counselor, nurse and staff members continue to work towards the delivery of a comprehensive drug education program. Our school continues to benefit from the expertise of a student Assistance Counselor from Project Second Start in Concord. She provided instruction to a variety of elementary classrooms and was available to see students on an individual basis.

In addition, Officer Gary Sibley of the New Hampshire State Police presented the D.A.R.E. (Drug Abuse Resistance Education) Program to the fifth grade class. Conflict resolution skills were taught to the fifth graders. Personal responsibility was examined through guidance activities focusing on the third grade classes.

Epsom Central School was awarded a grant from the New Hampshire Bar Association to establish a peer mediation program next year in the junior high grades. All junior high staff received training in this program as part of their staff development.

All of our programs have been successful as a result of the caring and cooperation of the school staff, volunteers and community organizations. We appreciate the continued support of the School Board, Mr. Thomas Haley, the Superintendent, and Mr. Don LeBrun, as well as the many parents and volunteers who have assisted us this year.

Respectfully submitted,  
Joan Pozner, R.N.  
School Nurse

---

**SUPERINTENDENT'S SALARY**  
1995-96

Allenstown	\$10,559
Chichester	6,651
Deerfield	12,479
Epsom	11,381
Pembroke	<u>27,494</u>
	<b>\$68,564</b>

**ASSISTANT SUPERINTENDENT'S**  
**SALARY**  
1995-96

Allenstown	\$ 8,570
Chichester	5,398
Deerfield	10,128
Epsom	9,238
Pembroke	<u>22,316</u>
	<b>\$55,650</b>

**BUSINESS ADMINISTRATOR'S**  
**SALARY**  
1995-96

Allenstown	\$ 7,680
Chichester	4,837
Deerfield	9,076
Epsom	8,278
Pembroke	<u>19,998</u>
	<b>\$49,869</b>

**EPSOM SCHOOL DISTRICT  
GRADUATION CLASS OF 1995**

Angela Barrows  
 Alexandria Belyea  
 Bryan Blackwell  
 Sara Bosiak  
 Brett Buckus  
 Matthew Butler  
 Peter Carignan  
 Timothy Casey  
 Sherri Cate  
 Elisabeth Coolidge  
 Brian Doehner  
 Amber Duclos  
 Deanna Duford  
 Ghislain Fillion  
 Jessica Gay  
 Samuel Gelinias  
 Darla George  
 Jamie Glum  
 Jonathan Godin  
 Carrie Grant

Nicholas Grayshan  
 Jason Holdsworth  
 Matthew Howes  
 Corey Humphreys  
 Emily Karr-Walter  
 Adam LaCain  
 Damien Lamontagne  
 Brandon Lavertu  
 Katharine Lent  
 Brian Macaroco  
 Ian McNair  
 Beth Murray  
 Tiffany Murray  
 Toni Pike  
 Jessica Pinard  
 Sean Poulin  
 Bruce Stevens  
 Joshua Tounge  
 Krista Wead  
 Katie Wilburn

-----  
**EPSOM CENTRAL SCHOOL  
1996-97**

<u>POSITION</u>	<u>NAME</u>	<u>SALARY</u>
Bus Driver	Bachelder, Ruth	\$7,522.20
Bus Driver	LeCain, Vicki	7,522.20
Bus Driver	Jarest, Claudette	7,522.20
Bus Driver	Yeaton, Etta	7,522.20
Bus Driver	Pinard, Janet	7,522.20
Custodian	Florence, Robert	\$21,882.24
Custodian	Nadeau, Arthur	16,577.64
Custodian	Rainville, Normand	13,926.96

**EPSOM TEACHER ROSTER**  
**1996-97**

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>SALARY</u>	<u>DEGREE</u>	<u>YEARS EXPERIENCE</u>
Grade 8	Allen Janet	33,555.00	BA	16
Science	Anderson, Harmony	33,555.00	BA	24
Grade 2	Barton, Debbie	31,957.00	BA	14
Grade 7	Bauer, Lisa	28,986.00	BA	10
Spanish (40%)	Bragdon, Philip	9,539.00	BA	4
Kindergarten	Bryant, Lori	29,910.00	MA	8
Grade 7	Cadarette, Ronna	29,624.00	BA+15	10
Grade 3	Cicchetto, Helen	28,986.00	BA	10
Art (80%)	Copp, Jane	24,884.00	BA+15	12
Grade 3	Damelio, Cynthia	32,660.00	BA+15	14
Grade 2	DeLorie, Jacqueline	27,129.00	MA	6
Grade 5	Donovan, Robin	21,630.00	BA	2
Asst. Princ.	Dougherty, Richard	27,448.00	BA+30	7
Grade 1	Elliott, Linda	30,261.00	BA+30	11
Grade 4	Freese, Pamela	31,957.00	BA	14
Physical Education	Hamilton, Beth	27,606.00	BA	8
Music (60%)	Leary, Kathy	20,576.00	BA+15	15
Grade 1	Lesieur, Lynn	29,624.00	BA+15	10
Grade 5	Martin, Paul	29,910.00	MA	8
Grade 3	Mason, Susan	35,031.00	BA+30	18
Grade 6	Patterson, Steven	24,898.00	BA+30	4
Grade 4	Rowe, Francine	34,293.00	BA+15	20
Grade 8	Saulnier, Rebecca	36,356.00	MA	23
Grade 2	Severance, Jamie	29,910.00	MA	8
Language Arts	Smith, Shirley	35,031.00	BA+30	16
Grade 4	Snell, Judith	33,555.00	BA	15
Grade 1	Valley, Linda	23,847.00	BA	5
Grade 6	Wiley, Louise	31,105.00	BA+15	12
Speech Therapist	Darling, Laura	25,838.00	MA	4
Resource Room	Hails, George	24,841.00	BA+30	5
Resource Room	Levesque, Tami	21,630.00	BA	2
Resource Room	Swenson, Linda	23,847.00	BA	4
Guidance Couns.	Puffer, Carolyn	29,910.00	MA	8
Nurse	Pozner, Joan	28,986.00	BA	10
Media Gen. (40%)	Pagnotta, Claire	11,123.00	MA+30	6
Principal	Devlin, Mary	51,500.00	MA	23

**BRENT W. WASHBURN, CPA**  
**Route 9, Box 228**  
**Concord, New Hampshire 03301**  
**Telephone (603) 224-6133**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

The School Board  
Epsom School District  
Epsom, New Hampshire 03275

I have audited the general purpose financial statements of the Epsom School District as of and for the year ended June 30, 1996, and have issued my report thereon dated December 18, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The management of Epsom School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of Epsom School District, for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

The reportable conditions noted are as follows:

1. Inventory of Fixed Assets

Criteria: Inventory of fixed assets represents a significant control tool in monitoring the School District assets and is essential to prepare reliable financial statements.

Condition: The School District does not have a schedule of assets controlled by the School District. Schedules of assets purchased by federal grants has been maintained.

Cause: The normal practice of governmental units in New Hampshire has been to expense the fixed asset as purchase, and not to maintain any detail schedule of assets in use.

Recommendation: The District cause an inventory of these assets as soon as practical. The existence of fixed asset records will not only aid district officials in their control of these assets, but should be an invaluable tool in long range planning. General accepted accounting principles require fixed asset reporting as part of the general purpose financial statements and the audit opinion is being qualified due to the omission of this schedule.

Management Response: Feasibility of new computer software for fixed asset reporting is being investigated. A review of the capabilities of a system currently being operated by the NH School Board Insurance Trust is underway.

2. School Lunch Sales

Criteria: The school lunch sale represents a significant portion of the food service revenue. Accurate revenue data is essential to prepare reliable financial statements.

Condition: The food lunch director controls all aspects of the food service activities, including collection and depositing of money, issuing of lunch tickets, statics of meals served, reporting to State, etc.

Cause: The separation of duties is not practicable in this area, and the district has not invested in control mechanisms at the point of sale.

Recommendation: The district investigate the feasibility of control procedures that would reconcile the revenue received with the lunch tickets issued. The scope of the audit testing will be limited to reconciling recorded receipts with the bank statement. The audit option is being modified due to the scope limitation on testing food service revenue.

Management Response: The food service directors have been advised to train their assistant in all activities involving money. Their assistants would perform these activities and both employees would audit each other's tabulations periodically.



3. Unsecured Cash

Criteria: The internal control procedures are designed to safeguard the assets of the School District.

Condition: The bank balance as per the bank statements was consistently over the amount insured by federal bank deposit insurance. At one point during the year the balance reached \$866,053.

Cause: The need for manageable request from the town for the money appropriated results in large deposits.

Recommendation: The cash flow be analyzed to insure that the cash balance is maintained at its lowest possible amount. The School Board should try to negotiate an arrangement with the banking institution, thereby the amount above the insurance would be collateralized with bank assets. The vendor and payroll activities be separated into two different banks.

Management Response: Several collateralization agreements have been presented to the school district's attorneys, however we have not yet found one that they will approve to secure district funds. The treasurer is monitoring cash needs and moving funds between accounts to meet obligations, but still keep balances as low as possible.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness as defined above. However, I believe none of the reportable conditions described above is a material weakness.

I also have discussion about other matters involving procedures associated with internal control structure and its operation that have not been reported to management, but they were designed to assist management in making decisions on improvements to the system of internal control.

This report is intended for the information of management, the School Board, the cognizant audit agency, and other federal audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

I extend my thanks to the officials and employees of the Epsom School District for their assistance during the course of my audit.

Brent W. Washburn  
December 18, 1996







