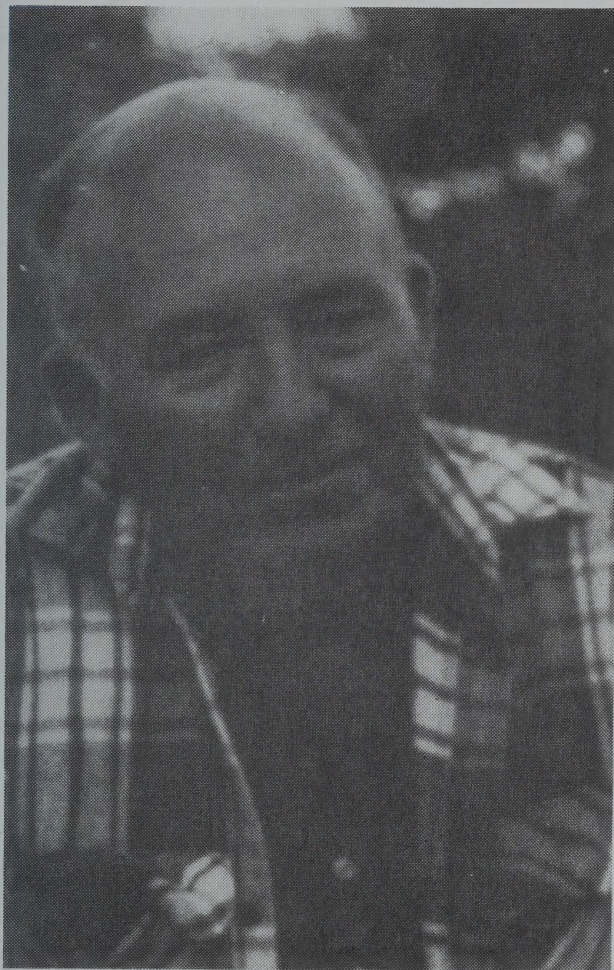


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**TOWN OF NEW CASTLE, N. H.
ANNUAL REPORT FOR THE
YEAR 1990**

IN MEMORIAM

RICHARD C. TABBUTT

Many will remember him as a congenial operator of heavy equipment who appeared when it was necessary to dig up their water line, or to plow unwanted snow from the streets and driveways all over town. For those who knew him well, however, he was also a friendly neighbor, always willing to lend a hand to help when needed. His twinkling eyes, sometimes mischievous smile and cheerful disposition made him one of our valued community assets.

Dick was born in New Castle on April 13, 1935. His father, Cliff, was a lighthouse keeper; his mother, Arlene (Ricker), came from a long line of New Castle folk, many of whom were seafaring, and whose origins stretch back to early years of the town. He attended local schools, and after a hitch in the service he returned to his home town and started in a field that would become his life-work: road construction and earthwork of all kinds. Later, he married Sylvia Harrison, a nurse. They had two children: Jeanne, now grown up with a family of her own; and Stephen, who has worked closely with his father for several years, and is now following in his footsteps as town road agent and operator of the family's earthmoving business.

In 1960, Dick became the town's road agent, succeeding the late Haven W. Johnson, and over the years acquired many pieces of equipment, including light and heavy-duty trucks, a tractor, backhoe and front loader. A hard worker, he could be seen rolling down Pit Lane in one of his trucks each morning at daybreak. At day's end he would return home for an evening meal, then depart again to work on one or another of the many tasks he had undertaken. His weekends were devoted mostly to maintenance work on his equipment, much of which was of older vintage, but which he and Steve kept running in tip-top condition.

Always a picture of good health and vitality, none of his friends suspected that he would leave us so soon in life; but on December 3, 1990, at the age of 55, Dick died. A memorial service was held at Great Island Common at the edge of the ocean where he had lobster traps for many years, and whose waters he had been boating since boyhood. Scores of relatives, friends and co-workers attended.

He left us with a legacy of good will, good work and happy memories.

TOWN OFFICERS
AND
MAYOR'S COUNCIL

Items used as page fillers throughout this report were culled from town records for the year 1890, one hundred years ago.



ANNUAL REPORT
FOR THE PERIOD ENDING JUNE 30, 1990

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The Boston Post Cane	Inside Back Cover

TOWN OFFICERS
1990-1991

Town Clerk Eugene W. Morrill (term expires 5/91)
Deputy Town Clerk Lucy Niles Silva
Selectmen Albert D'Antonio (term expires 5/92)
 Peter Gamester (term expires 5/91)
 Clinton H. Springer (term expires 5/93)
Treasurer Carol Allen (term expires 5/91)
Deputy Treasurer Karen L. Arsenault
Collector of Taxes Joanne L. Arsenault (term expires 5/91)
Deputy Collector of Taxes Eugene W. Morrill
Chief of Police Richard Henderson
Road Agent Stephen Tabbutt (term expires 5/91)
Town Archivist Eugene W. Morrill
Health Officer Joanne Armitage
Fire Chief Richard H. White
Fire Wards William Lanham (term expires 5/92)
 Richard H. White (term expires 5/93)
 Daniel Hughes (term expires 5/91)

Public Works Department

 Edward Stringham, Chairman (term expires 5/91)
 Ted Barton (term expires 5/93)
 Albert D'Antonio, Ex-officio
 Michael Ellingwood (term expires 5/92)
 Tom Roy (term expires 5/92)
 John Walsh (term expires 5/93)

Trustees of Cemeteries William Lanham (term expires 5/93)
 Cynthia Thomas (term expires 5/92)
 Richard Groton (term expires 5/91)

Library Trustees

 Resigned-William McCarron (term expires 5/93)
 Susan MacDonald (term expires 5/91)
 Mary Beth Kelly (term expires 5/91)
 Martha Tucker (term expires 5/92)

Moderator Wayne Semprini (term expires 5/92)

Supervisor of Checklist Rowena Alessi (term expires 5/94)
 Joann Ireland (term expires 5/92)
 Marcia Whitehouse (term expires 5/96)

Board of Adjustment Peter Flewelling (term expires 5/93)
 Paul Clark (term expires 5/93)
 Gene Doherty (term expires 5/92)
 Janet Harrigan (term expires 5/91)
 Resigned-Barbara Kuchtey (term expires 5/92)
 Russell Cox (term expires 5/92)
 Robert DeVore, Alternate (term expires 5/93)

Trustees of Trust Funds David Pickett (term expires 5/92)
 Russell Cox (term expires 5/93)
 Gene Doherty (term expires 5/91)

Planning Board Ernest Arsenault (term expires 5/92)
 Charles Petlick (term expires 5/93)
 Etoile Holzaepfel (term expires 5/91)
 Howard Crosby (term expires 5/93)
 Barton Carr (term expires 5/91)
 Priscilla T. Drinker (term expires 5/92)
 Clinton H. Springer, Ex-officio, (no term)

Conservation Commission
 William Marshall, Chairman (term expires 5/93)
 Raymond Burzynski (term expires 5/92)
 Barbara Kingston (term expires 5/91)
 Fanny Dale (term expires 5/91)
 Carol Lincoln (term Expires 5/92)
 Albert D'Antonio, Ex-officio

Mosquito Control Board Darel Fletcher

Civil Defense Director Richard White

Animal Control Officer David Champagne

Town Building Inspector Gary Varrell

Archives and Record Committee
 Eugene W. Morrill, Chairman (term expires 5/91)
 Frederick White (term expires 5/91)
 Mary White (term expires 5/92)
 Jeanette White (term expires 5/92)

Budget Committee Barbara Becker (term expires 5/92)
 F. Andrew Schulte (term expires 5/93)
 Roderick MacDonald, Chairman (term expires 5/91)
 Peter Gamester, Selectmen Member
 John Miller, School Board Member

Recreation Committee
 Edmund J. Arsenault III, Chairman (term expires 5/92)
 Barbara C. Fletcher (term expires 5/92)
 Scott J. Maddock (term expires 5/91)
 Karen Pridham (term expires 5/91)
 Lucy Silva (term expires 5/93)

Representatives to General Court District 18
 Elizabeth Greene
 Herbert Drake
 John J. McCarthy

Senate District 24 Burton Cohen, New Castle

**TOWN CLERK'S RECORD
OF TOWN MEETING, 1990
MAY 8, 1990**

TOWN OFFICERS ELECTED

TOWN CLERK	Eugene Morrill	164 votes
SELECTMAN	Clinton Springer	134 votes
TREASURER	Carol Allen	152 votes
TAX COLLECTOR	Joanne Arsenault	137 votes
ROAD AGENT	Richard Tabbutt	160 votes
MODERATOR	Wayne Semprini	156 votes
TRUSTEE, TRUST FUNDS	Russell Cox	4 votes*
LIBRARY TRUSTEE	William McCarron	149 votes
CHECKLIST SUPERVISOR	Marcia Whitehouse	160 votes
CEMETERY COMMITTEE	William Lanham	159 votes
CEMETERY TRUSTEE	Andrew Schulte	156 votes
FIRE WARD	Richard White	152 votes

* write-in

ARTICLE I: Accepted by voice vote.

ARTICLE II: Selectmen authorized to incur temporary loans. Vote affirmative.

ARTICLE III: Selectmen authorized to accept and expend monies as per RSA 31:95-B. Vote affirmative.

ARTICLE IV: (The Budget) Item 47, Hospitals and Ambulances changed to \$7,500 instead of \$21,000; Item 68, Library Gift Fund, changed to \$5,000 instead of \$2,000; Item 105, Total Appropriations, changed to \$957,694 instead of \$968.194; Item 123, State Water Pollution Projects, changed to \$12,500 instead of zero; Item 170, Total Revenues and Credits, changed to \$469,800, instead of \$457,300.

Budget item 19, Building Removal (old Library) was deleted by hand vote, 72 yes, 45 no, and the sum of \$16,000 was deducted from the budget.

Budget item 5, General Buildings, was increased by \$16,000, to a total of \$40,000, for the purpose of stabilizing and repairing the old Library building, with a time frame of one year to finish studies and to vote on disposition of the building. Vote declared affirmative by the Moderator after a show of hands.

Motion by Etoile Holzaepfel to increase item 65, Parks & Recreation, by \$1,000 was defeated by hand vote.

Final motion appropriating \$957,694, seconded and voted affirmative by hand vote.

ARTICLE V: Veteran's exemption increased from \$50 to \$100.
Affirmative vote.

ARTICLE VI: Veteran's exemption for service-connected total disability increased from \$700 to \$1,400. Affirmative vote.

ARTICLE VII: Exemption of blind from property tax on residence to value of \$15,000. Affirmative vote.

ARTICLE VIII: New dog ordinance for removal of excrement.
Affirmative vote; 63 yes, 28 no.

ARTICLE IX: Two sessions of annual town meeting. Ballot vote negative; 73 yes, 85 no.

ARTICLE X: Zoning amendment, floodplain. Adopted by ballot vote; 99 yes, 46 no.

ARTICLE XI: Zoning amendment, Sec. 4, Definition of terms.
Adopted by ballot vote; 98 yes, 47 no.

ARTICLE XII: Zoning amendment, Sec. 4, Definition of terms.
Adopted by ballot vote; 92 yes, 50 no.

ARTICLE XIII: Zoning amendment, Sec. 4, Definition of terms.
Adopted by ballot vote; 97 yes, 49 no.

ARTICLE XIV: Zoning amendment, Sec. 4-A, Variances and appeals.. Adopted by ballot vote; 97 yes, 40 no.

ARTICLE XV: To hear reports. Vote affirmative.

ARTICLE XVI: Other business.

Moderator to appoint committee to evaluate future use or disposition of old Library; to report to special town meeting to be held evening of Tuesday, January 8, 1990. Vote affirmative.

Objection voiced by Margaret Harrington to procedure followed in staffing new recreation building, with specific reference to failure of Selectmen to interview all applicants.

Point acknowledged by chairman Springer, with indication that correction would be made in the future.

The meeting adjourned at 12:08 P.M. with balloting continuing until 7:00 P.M.

A true and correct summary:
Eugene W. Morrill, Town Clerk

**TOWN OF NEWCASTLE, NEW HAMPSHIRE
TOWN CLERK'S RECORD OF SPECIAL MEETING
HELD JANUARY 8, 1991, AT GREAT ISLAND COMMON**

The meeting was called to order at 7:36 PM by Moderator Wayne Semprini.

The moderator asked for a vote of approval to take up Article II of the warrant before Article I. The meeting so voted.

ARTICLE II: To see if the Town will vote to authorize the Selectmen to withdraw from that portion of the Town's agreement with the Southeast Regional Refuse District 53-B, which deals with the Recycling Facility. Motion made to adopt this article was seconded. Discussion ensued prior to which Selectman Albert D'Antonio explained the reasons for the selectmen requesting an affirmative vote on this article. Vote (by "yea" or "nae") was declared **AFFIRMATIVE** by the Moderator.

ARTICLE I: Gene Doherty and Robert DeVore, co-chairmen of the special committee created by vote of the Town at its Meeting of May 8, 1990, gave a detailed report of its findings with regard to options for disposition of the Old Library Building on Main Street. A written copy of the report was filed with the Town Clerk for inclusion the permanent records of the Town. At the conclusion of the verbal report, a question and answer period ensued, with voters posing questions to the Committee, which responded in greater depth. No vote was taken but there was general agreement, as indicated by remarks by the Moderator with applause from the assembly, that the Committee had done an excellent and thorough job in dealing with the subject.

The Meeting adjourned at 8:40 PM.

Eugene W. Morrill,
Town Clerk

SELECTMEN'S REPORT

Once again we are pleased to report on various activities of the past year.

The Town grieves the loss of Road Agent Dickie Tabbutt who continuously served the Town from the time of his initial appointment in 1960 at the age of 25.

George Pitts is at it again! Another eagle which is perched atop the flag pole in front of the Town Hall.

Community waste, even here in New Castle, continues to make head lines. As of December 1, our Thursday garbage collection has been going to the Turnkey Landfill in Rochester rather than MERC in Biddeford, Maine. Our recyclables (the blue box!) are handled by the Recycle Center in Rye, and it was for this reason that New Castle did not join the 53-B Recycle Operation in Freemont.

The ambulance unrest of a year ago has been satisfactorily resolved by a joint Eliot-Kittery-New Castle agreement with Benoit Medical Service of Somersworth and Eliot.

Throughout the year your Selectmen and various Town Boards and Commissions have incorporated several of the recommendations made by our Long Range Planning Committee.

Earlier this year, the office has become a registered boat agent. Under current legislation this arrangement provides the Town with additional revenues which will help offset property tax requirements.

Lastly and most importantly we would like to formally thank all those individuals that served the community as members of our several boards and commissions. Our town would not function were it not for the efforts of these people.

We hasten to add that we are constantly looking for new faces to fill vacancies as they occur. Don't be bashful, step forward and volunteer as the Town needs you.

The elected and appointed officials need and require your direct help, advice, and criticisms to effectively operate our island community. Speak out!!

Clinton Springer, Chairman
Albert D'Antonio
Peter Gamester

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
ELECTED OFFICIAL AND SALARIES**

Position	Annual Salary
Selectmen, Chairman	\$1,600
Selectmen (2)	\$1,500
Town Clerk	\$3,000/year
Treasurer	\$1,400
Collector of Taxes	\$1,600
Road Agent	\$150
Cemetery Trustee (3)	\$100
Moderator	\$75 per election
Library Trustee	unpaid
Supervisor of Checklist	\$100 + \$50 per election
Trustee of Funds	\$100
Trustee of Funds Bookkeeper	\$250
Budget Committee	unpaid

There are many others who participate in Town Government on an unpaid basis and this service is very valuable to the success of our Town affairs. These individuals deserve the whole hearted thanks of the community for their civic involvement

1890, ONE HUNDRED YEARS AGO:

Howard Curtis was Town Clerk and Town Treasurer. He was also the town's Postmaster and operated the store and hotel on Cranfield Street, most recently occupied by the late Nancy Alley. The property was later acquired by Dr. and Mrs. Nicholas Tilney, and the structure was razed a few years ago.

TOWN OF NEW CASTLE, NEW HAMPSHIRE 1990 ASSESSED VALUATION REPORT

LAND (Items 1 A, B & C) List all improved & unimproved
(include wells, septic & paving)

BUILDINGS (Items 2 A, B & C) List all the buildings

1. Value of Land Only (Exclude Amounts listed on 3, 4, 5, & 6)

A. Current Use (At Current Use Values)

B. Residential

C. Commercial/Industrial

D. Total of Taxable Land (A, B & C)

E. Tax Exempt & Non-Taxable (\$8,728,000)

2. Value of Buildings Only (Exclude Amounts Listed on items 3, 4, 5, & 6)

A. Residential

B. Manufactured Housing as defined in RSA 674:31

C. Commercial/Industrial

D. Total Taxable Buildings (A, B, & C)

E. Tax Exempt & Non-Taxable (\$3,908,000)

3. Public Water Utility Privately owned water co. serving public (RSA 72:11 & 72:12)

4. Public Utilities

5. Gas

6. Electric

7. Oil Pipeline

Telephone

8. Mature Wood & Timber (RSA 79:5)

9. Valuation Before Exemptions (Total of 1 D, 2D, 3, 4, 5, 6 & 7)

10. Blind Exemption (RSA 72:37)

11. Elderly Exemption (RSA 72:39, 72:43-b, 72:43-f, & 72:43-h)

12. Physically Handicapped Exemption (RSA 72:37-a)

13. Solar/Windpower Exemption (RSA 72:62 & 72:66)

14. School Din/Dormitory/Kitchen Exemp. (RSA 72:23)

15. Water/Air Pollution Control Exemp. (RSA 72:12-a)

16. Wood Heating Energy System Exemp. (RSA 72:69)

17. Total Dollar Amount Of Exemptions (Items 10 to 16)

18. Net Valuation On Which The Tax Rate is Computed (item 9 minus 17)

	1990 ASSESSED VALUATION	ACRES	TOTALS
	\$ 0		
	\$79,157,100	338.97 AC	
	\$5,454,800	14.06 AC	
		353.03 AC	\$84,611,900
		112.56 AC	
	\$69,349,700		
	\$ 0		
	\$1,953,4000		\$71,303,100
			\$396,300
			\$156,311,300
			\$20,000
			\$156,291,300

(Number -1) \$15,000

(Number-1) \$ 5,000

TOWN OF NEW CASTLE, NEW HAMPSHIRE TAX RATE COMPUTATION

		Tax Rates
Net Assessed Valuation	\$156,291,300	
Appropriations	\$957,694	
Revenues	\$447,558	
Pay in Lieu of Tax	<u>0</u>	
Less Sub Total	<u>447,558</u>	
Net Appropriation	510,136	
Add: Overlay	14,718	
Credits	<u>9,900</u>	
Sub Total	<u>24,618</u>	
Less Shared Rev.	534,754	
Returned to Town	<u>3,629</u>	
Approved Tax Amount	531,125	
Municipal Tax Rate		3.40
	School Portion	
Net School Assessment	389,362	
Less: Shared Revenues		
Returned to town	<u>19,602</u>	
Approved Tax Amount	369,760	
School Tax Rate		2.36
	County Portion	
Net County Assessment	171,405	
Less: Shared Revenues		
Returned to town	<u>3,258</u>	
Approved Tax Amount	168,147	
County Tax Rate		<u>1.08</u>
Combined Tax Rate		<u>6.84</u>
	Commitment Analysis	
Total Property Taxes Assessed	1,069,032	
Less: Credits - Veteran Exemptions	<u>9,900</u>	
Property Tax Commitment	<u>1,059,132</u>	
	Proof of Rate	
Valuation	Tax Rate	Assessment
156,291,300	6.84	1,069,032

TOWN OF NEW CASTLE, NEW HAMPSHIRE
SCHEDULE OF CITY/TOWN PROPERTY
June 30, 1990

	Value
1. a. City/town hall, land & buildings	\$327,200.00
b. Furniture & equipment	\$30,000.00
2. a. Libraries, land & buildings	\$883,700.00
b. Furniture & equipment	\$225,000.00
3. a. Police Department, lands and buildings	-0-
b. Equipment	\$17,500.00
c. Parking Meters	
4. a. Fire Department, lands & buildings	\$225,400.00
b. Equipment	\$340,000.00
5. a. Highway Department, lands & buildings	-0-
b. Equipment	\$45,000.00
c. Materials and supplies	\$6,000.00
6. Parks, commons, playgrounds & recreation building	&1,890,100.00
7. Water supply facilities if owned by city/town	\$396,197.00
8. Sewer plant & facilities if owned by city/town	\$637,404.00
9. Schools, lands & buildings, equipment	\$760,100.00
10. Airports, if owned by city/town	-0-
11. All lands & buildings acquired through tax collector's deeds	
12. All other property & equipment	
Riverside, Frost & Prescott Cemeteries	\$571,200.00
Other Town owned lands & Town landings	\$399,600.00
Town Garage, Old Library Building, House on Common	\$374,800.00
13. TOTAL	<u>\$7,129,201.00</u>

INDEPENDENT AUDITOR'S REPORT

I have audited the general purpose financial statements of the Town of New castle, New Hampshire as of and for the year ended June 30, 1990 as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office. 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of New Castle, New Hampshire, at June 30, 1990, and the results of its operations and the changes in financial position of its proprietary and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules on pages 14 and 15 are presented for purposes of additional analysis and are not required part of the general purpose financial statements of the Town of New Castle, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

R. R. Bergeron, CPA

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1990**

ASSETS	Proprietary				Fiduciary Fund Types	Account Groups
	Governmental Fund Types		Enterprise Funds			
	General Fund	Capital Project	Enterprise Funds	Trust Funds		
Cash	\$ 108,593	\$ 44,202	\$ 203,842	\$ 153,054		
Accounts receivable	22,515		6,003			
Prepaid items						
Inventory			4,000			
Property, plant & equipment, at cost	8,623		1,638,193			
Unredeemed property taxes						
Amount to be provided for retirement of general long-term debt						
Total Assets	<u>\$139,731</u>	<u>\$ 44,202</u>	<u>\$1,852,038</u>	<u>&153,054</u>	<u>1,055,700</u>	<u>\$1,055,700</u>
LIABILITIES & FUND EQUITY						
Liabilities:						
Accounts payable & deposits	\$ 2,061		\$ 1,145			
General Obligation bonds payable						
Total Liabilities	<u>\$ 2,061</u>		<u>\$1,145</u>			<u>\$1,055,700</u>
Fund Equity:						
Contributed capital						
Retained earnings			1,751,840			
Fund balances:			99,053			
Reserved for endowment (Note 3)				112,725		
Reserved for specific purposes (Note 3)				40,329		
Unreserved						
Designated		44,202				
Undesignated						
Total Fund Equity	<u>137,670</u>	<u>44,202</u>	<u>1,850,893</u>	<u>153,054</u>		
Total Liabilities & Fund Equity	<u>\$139,731</u>	<u>\$ 44,202</u>	<u>\$1,852,038</u>	<u>\$153,054</u>		<u>\$1,055,700</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 for the fiscal year ended June 30, 1990**

Types	<u>Governmental Fund Types</u>	<u>Fiduciary Fund</u>
	<u>General Fund</u>	<u>Trust Funds</u>
	<u>Capital Projects</u>	
Revenues:		
Local taxes	\$ 954,713	
Licenses & permits	85,289	
Intergovernmental revenues	67,520	
Fines & forfeits	3,502	
Capital reserves		
Other miscellaneous revenues	84,637	13,441
Total Revenues	<u>1,195,661</u>	<u>13,441</u>
Expenditures:		
General government	90,117	
Protection of persons & property	193,907	
Health & sanitation	75,160	
Highway & streets	43,646	
Culture & recreation	44,089	
Education	477,103	
County government	148,569	
Other	29,036	10,926
Capital outlay		
Debt service:		
Principal retirement	72,3000	
Interest & fiscal charges	<u>77,807</u>	
Total Expenditures	<u>1,267,719</u>	<u>10,926</u>
Excess of revenues over (under) expenditures	(72,058)	2,515
Other financing sources (uses)		
Excess of revenues & other sources over (under) expenditures & other uses	(72,058)	2,515
Fund Balances - July 1, 1989	<u>209,728</u>	<u>37,814</u>
Fund Balances - June 30, 1990	<u>\$ 137,670</u>	<u>\$ 40,329</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
for the fiscal year ended June 30, 1990

	GENERAL FUND		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
Revenues:			
Local taxes:			
Property taxes	\$ 955,013	\$ 954,713	\$ (300)
Licenses & permits:			
Town clerk fees	1,500	1,999	499
Dog licenses	300	437	137
Business licenses, permits, & filing fees	5,000	829	(4,171)
Motor vehicle permit fees	<u>76,000</u>	<u>82,024</u>	<u>6,024</u>
	<u>82,800</u>	<u>85,289</u>	<u>2,489</u>
Intergovernmental revenues:			
Emergency management	20,000	3,866	(16,134)
State shared revenues distribution	47,000	40,580	(6,420)
Highway subsidy	8,800	9,511	711
State aid-water pollution project	<u>13,500</u>	<u>13,563</u>	<u>63</u>
	<u>89,300</u>	<u>67,520</u>	<u>(21,780)</u>
Fines & forfeits:			
Inventory penalties	350	472	122
Fines, forfeits, etc.	<u>5,000</u>	<u>3,030</u>	<u>(1,970)</u>
	<u>5,350</u>	<u>3,502</u>	<u>(1,848)</u>
Other revenues:			
Special police services	6,000	1,494	(4,506)
Insurance dividends	3,000	8,835	5,835
Interest on deposits	15,000	19,413	4,413
Interest on property taxes	800	2,672	1,872
Recreation department	27,000	30,815	3,815
Income from cemetery trustees	4,500	5,579	1,079
Income from library trustees	5,000	0	(5,000)
Building inspector reimb.	100,000	10,011	(89,989)
Miscellaneous	<u>2,350</u>	<u>5,818</u>	<u>3,468</u>
	<u>163,650</u>	<u>84,637</u>	<u>(79,013)</u>
TOTAL REVENUES	<u><u>1,296,113</u></u>	<u><u>1,195,661</u></u>	<u><u>(100,452)</u></u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (cont'd)
for the fiscal year ended June 30, 1990

GENERAL FUND			
	Budget	Actual	Variance Favorable (unfavorable)
Expenditures:			
General Government:			
Town officers' salaries	\$ 17,000	\$ 14,473	\$ 2,527
Town office expense	22,000	26,968	(4,968)
Election & registration	600	956	(356)
Maintenance of town buildings & equipment	22,500	4,151	18,349
Employee payroll taxes & retirement	16,500	11,606	4,894
Town employee salaries	24,910	22,948	1,962
Property reappraisal	4,000	3,427	573
General miscellaneous	0	5,588	(5,588)
Contingency	5,000	0	5,000
	<u>112,510</u>	<u>90,117</u>	<u>22,393</u>
Protection of persons & property:			
Police department	111,000	109,086	1,914
Fire department	34,182	32,591	1,591
Insurance	22,000	22,642	(642)
Planning & zoning	2,000	1,871	129
Damages & legal	7,500	15,428	(7,928)
Emergency management	21,000	3,608	17,392
Animal control	600	300	300
Conservation Commission	1,000	676	324
Building Inspection	100,800	7,705	93,095
	<u>300,082</u>	<u>193,907</u>	<u>106,175</u>
Health & sanitation:			
Refuse Disposal District	6,760	921	5,839
Health department	6,000	5,685	315
Ambulance subsidy	1,800	2,526	(726)
Refuse collection	55,000	63,341	(8,341)
Mosquito control	1,600	2,687	(1,087)
	<u>71,160</u>	<u>75,160</u>	<u>(4,000)</u>
Highways & streets:			
Street lighting	10,000	8,889	1,111
Highway maintenance	40,000	34,757	5,243
	<u>50,000</u>	<u>43,646</u>	<u>6,354</u>
Welfare:			
General assistance	10,000	---	10,000

TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND (cont'd)
for the fiscal year ended June 30, 1990

	GENERAL FUND		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (unfavorable)</u>
Cultures & Recreation:			
Library	\$ 17,290	\$ 17,290	\$ 0
Recreation	29,000	25,759	3,241
Historical Library	<u>1,580</u>	<u>1,040</u>	<u>540</u>
	<u>47,870</u>	<u>44,089</u>	<u>3,781</u>
Other:			
Special police services	6,000	983	5,017
Workmen's compensation	9,500	12,130	(2,630)
Hydrant maintenance	1,000	1,000	0
Cemeteries	4,200	3,895	305
Library - other	<u>5,000</u>	<u>11,028</u>	<u>(6,028)</u>
	<u>25,700</u>	<u>29,036</u>	<u>(3,336)</u>
Education:			
School district	<u>488,103</u>	<u>477,103</u>	<u>11,000</u>
County government:			
County tax	<u>148,569</u>	<u>148,569</u>	<u>0</u>
Capital outlay:			
Fire department equip.	6,850	5,985	865
Capital reserve funds	<u>10,000</u>	<u>10,000</u>	<u>0</u>
	<u>16,850</u>	<u>15,985</u>	<u>865</u>
Debt service:			
Principal retirement	73,000	72,300	700
Interest & fiscal charges	81,100	77,807	3,293
Interest on temp. loans	<u>500</u>	<u>0</u>	<u>500</u>
	<u>154,600</u>	<u>150,107</u>	<u>4,493</u>
<u>Total Expenditures</u>	<u>1,425,444</u>	<u>1,267,719</u>	<u>157,725</u>
Excess of rev. over (under) expenses	<u>(129,331)</u>	<u>(72,058)</u>	<u>57,273</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of rev. & other sources over (under) exp. & other uses	(129,331)	(72,058)	57,273
Fund Balance - July 1, 1989	<u>209,728</u>	<u>209,728</u>	<u>0</u>
Fund Balance - June 30, 1990	<u>\$ 80,397</u>	<u>\$137,670</u>	<u>\$ 57,273</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
BALANCE SHEET
ENTERPRISE FUNDS
June 30, 1990**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 31,154	\$ 172,688	\$ 203,842
Accounts receivable	1,980	4,023	6,003
Inventory, at cost	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Total current assets	<u>37,134</u>	<u>176,711</u>	<u>213,845</u>
Property, Plant, Equipment:			
Equipment	3,623	2,500	6,123
Service lines & stations	396,197	1,428,884	1,852,081
Less accumulated depreciation	<u>(33,093)</u>	<u>(159,918)</u>	<u>(193,011)</u>
Total property, plant & equipment	<u>366,727</u>	<u>1,271,466</u>	<u>1,638,193</u>
Total Assets	<u>\$ 403,861</u>	<u>\$ 1,448,177</u>	<u>\$ 1,852,038</u>
<u>Liabilities & Equity</u>			
Current Liabilities:			
Deposits & accounts payable	<u>\$ 945</u>	<u>\$ 200</u>	<u>\$ 1,145</u>
Total current liabilities	<u>945</u>	<u>200</u>	<u>1,145</u>
Equity:			
Contributed capital*	315,722	1,436,118	1,751,840
Retained earnings	<u>87,194</u>	<u>11,859</u>	<u>99,053</u>
Total Equity	<u>402,916</u>	<u>1,447,977</u>	<u>1,850,893</u>
Total Liabilities & Equity	<u>\$ 403,861</u>	<u>\$ 1,448,177</u>	<u>\$ 1,852,038</u>

* = Contributed federal, state, and local governments, and by developer.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF INCOME & EXPENSE
& RETAINED EARNINGS
ENTERPRISE FUNDS
for the year ended June 30, 1990

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating revenues:			
User sales	\$ 38,302	\$ 47,127	\$ 85,429
Other	<u>4,907</u>	<u>11,570</u>	<u>16,477</u>
	<u>43,209</u>	<u>58,697</u>	<u>101,906</u>
Less cost of sales:			
Water purchases	(21,300)	0	(21,300)
Sewerage	<u>0</u>	<u>(12,540)</u>	<u>(12,540)</u>
Gross operating profit	<u>21,909</u>	<u>46,157</u>	<u>68,066</u>
Less operating expenses:			
Salaries & fees	8,533	8,616	17,149
Electricity	0	4,048	4,048
Repairs to mains	624	7,894	8,518
Repairs to services	6,283	0	6,283
Supplies	193	193	386
Answering & paging	0	2,493	2,493
Professional services	0	2,786	2,786
Miscellaneous	<u>662</u>	<u>825</u>	<u>1,487</u>
Total operating expenses	<u>16,295</u>	<u>26,855</u>	<u>43,150</u>
Depreciation	<u>5,282</u>	<u>24,913</u>	<u>30,195</u>
Net Income (loss)	<u>\$ 332</u>	<u>\$ (5,611)</u>	<u>\$ (5,279)</u>
Retained earnings,			
July 1, 1989	\$ 86,862	\$ 17,470	\$104,332
Net income (loss)	<u>332</u>	<u>(5,611)</u>	<u>(5,279)</u>
Retained earnings			
June 30, 1990	<u>\$ 87,194</u>	<u>\$ 11,859</u>	<u>\$ 99,053</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS
for the year ended June 30, 1990

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Funds provided:			
Net income (loss) for			
the year	\$ 332	\$ (5,611)	\$ (5,279)
Add back depreciation	<u>5,282</u>	<u>24,913</u>	<u>30,195</u>
	<u>5,614</u>	<u>19,302</u>	<u>24,916</u>
Funds applied - service lines	<u>0</u>	<u>0</u>	<u>0</u>
* Increase in working capital	<u>\$ 5,614</u>	<u>\$19,302</u>	<u>\$24,916</u>
 <u>Changes in elements of</u>			
<u>working capital:</u>			
Increase (decrease) in			
current assets:			
Cash	\$ 2,644	\$25,475	\$28,119
Accounts receivable	(373)	(756)	(1,129)
Due from Water Fund	0	(4,457)	(4,457)
Due from General Fund	<u>(169)</u>	<u>(960)</u>	<u>(1,129)</u>
	<u>2,102</u>	<u>19,302</u>	<u>21,404</u>
Increase (decrease) in			
current liabilities:			
Due to Sewer Fund	(4,457)	0	(4,457)
Deposits & accounts payable	<u>945</u>	<u>0</u>	<u>945</u>
	<u>(3,512)</u>	<u>0</u>	<u>(3,512)</u>
* Increase in working capital	<u>\$ 5,614</u>	<u>\$19,302</u>	<u>\$24,916</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES, & CHANGES
IN FUND BALANCE-NON- EXPENDABLE TRUST FUNDS
for the year ended June 30, 1990**

Revenues:	
Capital reserve funds	\$ 10,000
Cemetery care	1,750
Recreation purposes	0
Library gifts	300
Disbursements from capital reserve funds	<u>(25,000)</u>
Net Income (loss)	(12,950)
Fund Balance - July 1, 1989	<u>125,675</u>
Fund Balance - June 30, 1990	<u>\$ 112,725</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION-
NON-EXPENDABLE TRUST FUNDS
for fiscal year ended June 30, 1990**

Application of working capital:	
Net loss from operations	<u>\$ 12,950</u>
Elements of decrease in working capital:	
Cash	<u>\$ 12,950</u>

1890, ONE HUNDRED YEARS AGO:

"The Town voted to raise the same sum as last year for the support of schools, namely \$150, and to pay for school text books out of the unexpended balance from the school fund on hand."

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 1990

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of New Castle, N.H. conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balances, revenues, and expenditures.

The Town does not maintain a record of general fixed assets, and accordingly a general fixed asset group of accounts, required by generally accepted accounting principles, is not presented.

B. Basis of Accounting

The accrual basis is used for the enterprise and the fiduciary fund types. Governmental fund types utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except for:

- a. Disbursements for inventory items (materials and supplies) which are considered expenditures at the time of purchase.
- b. Prepaid expenses which are not normally recorded.
- c. Interest on long-term debt which is recorded as an expenditure when due.

C. Investments

Investments are stated at cost. Market values approximate cost as of June 30, 1990.

2. PURPOSE OF FUND & ACCOUNT GROUPS

The Town reports its activities in individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Government Fund Types

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters of the Town.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Fund - used to account for financial resources to be used for the acquisition or construction of major capital facilities.

B. Enterprise Fund Types

Water & Sewer Funds - used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

C. Fiduciary Fund Types

Trust Funds - used to account for assets held by the Town in a fiduciary capacity. Proprietary type trust funds are reserved as endowments and as such are non-expendable as to principle. Expendable type trust funds are reserved for for specific purposes. Receipts and expenditures are governed by statute, local law, or by the terms of individual bequests.

D. Account Groups

General Long-term Debt - used to account for all long-term debt of the Town.

3. TRUST FUNDS

Trust funds consist of the following:

	<u>Fund Balance</u>	
	<u>Reserved for Endowments</u>	<u>Reserved for Specific Purposes</u>
Cemetery Care	\$ 35,074	\$ 23,587
Library	12,910	0
Capital Reserve	60,000	12,170
Great Island Common	1,401	3,081
Bicentennial Park Care	836	865
Recreation Department	<u>2,504</u>	<u>626</u>
	<u>\$112,725</u>	<u>\$ 40,329</u>

4. ACCOUNT GROUPS NOT INCLUDED IN THIS FINANCIAL REPORT

General Fixed Assets

The Town has not maintained a record of general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

5. BUDGETARY INFORMATION - ENTERPRISE FUND TYPES

The Town does not prepare a detailed line item budget for the Enterprise Funds expenditures similar to the General Fund line item budget. Accordingly, only the General Fund has been included in the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual as reported on pages 14 to 16.

6. ENTERPRISE FUNDS

Property, Plant, & Equipment

Various depreciable long-term assets (except services and meters which are expensed) have been fully recorded and accounted for in accordance with generally accepted accounting

principles.

Sewer and Water plant assets were constructed or acquired over a number of years from the proceeds of general obligation bonds and federal grants. Historical costs were determined to the extent possible, and the fair value determined in those instances whereby historical cost could not be readily ascertained.

Depreciation is calculated by use of straight-line method based on the estimated useful lives of the assets. The costs of maintenance, repairs and minor renewals and betterments is charges to income; the cost of major renewals and betterments is capitalized. Detail of depreciation is as follows:

<u>Item</u>	<u>Useful Life</u>	<u>Y/E 6/30/90 Depreciation</u>
Water Service	75 years	\$ 5,282
Sewerage	75 years	14,356
Sewerage pumping station	33 1/3 years	<u>10,557</u>
		<u>\$30,195</u>

1890, ONE HUNDRED YEARS AGO:

The voting list contained 178 names (all males) of which 17 were Amazeens, 6 Beckers, 6 Bakers, 5 Davidsons, 6 Halls, 6 Meloons, 5 Ruees, 7 Tarltons, 20 Whites and 12 Yeatons.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
SCHEDULE OF LONG-TERM DEBT - ALL FUNDS
June 30, 1990

BOND PRINCIPAL										BOND INTEREST		
Original Issue	Interest Rate	Maturity Date	Balance 7/1/89	Issued 6/30/90	7/1/89-6/30/90	Paid 7/1/89-6/30/90	Balance 6/30/90	Due 7/1/90-6/30/90	Subsequently	Paid 7/1/89-6/30/90	Due 7/1/90-6/30/91	Due Subsequently
Sewer System \$645,000	5.00%	1/15/2006	\$378,000	-	\$22,300	\$355,700	\$22,300	\$333,400		\$18,900	\$17,785	\$132,135
Recreation/ Library Building \$750,000	7.62%	1/15/2004	750,000	-	50,000	700,000	50,000	650,000		58,907	52,650	343,505
			<u>\$1,128,000</u>	-	<u>72,300</u>	<u>\$1,055,700</u>	<u>\$72,300</u>	<u>\$983,400</u>		<u>\$77,807</u>	<u>\$70,435</u>	<u>\$475,185</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
TOWN OFFICIALS' SURETY BONDS IN FORCE
June 30, 1990**

Selectmen

Peter Gamester	Peerless Insurance Co.	\$5,000.
Albert D'Antonio	Peerless Insurance Co.	\$5,000.
Clinton Springer	Peerless Insurance Co.	\$5,000.

Tax Collector

Joanne Arsenault	Peerless Insurance Co.	\$48,000.
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Deputy Tax Collector

Eugene Morrill	Peerless Insurance Co.	\$48,000.
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Treasurer

Carol Allen	Peerless Insurance Co.	\$48,000.
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Deputy Treasurer

Karen Arsenault	Peerless Insurance Co.	\$48,000.
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Town Clerk

Eugene Morrill	Peerless Insurance Co.	\$38,000.
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Deputy Town Clerk

Lucy Niles Silva	Peerless Insurance Co.	\$38,000.
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Trustees of Trust Fund

David Pickett	Peerless Insurance Co.	\$40,000.
Gene Doherty	Peerless Insurance Co.	\$40,000.
Russell Cox	Peerless Insurance Co.	\$40,000.

Library Trustees

Susan McDonald	Peerless Insurance Co.	\$5,000.
Martha Tucker	Peerless Insurance Co.	\$5,000.
William McCarron	Peerless Insurance Co.	\$5,000.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
1991-1992 BUDGET PRESENTATION**

1991-1992 BUDGET PRESENTATION

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1990 (1990-91) (omit cents)	Actual Expenditures 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Budget Committee	
					Recommended 1991 (1991-92) (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT						
1	Town Officers' Salary	34,000		27,020	27,020	
2	Town Officers' Expenses	40,000		38,693	38,693	
3	Election and Registration Expenses	1,200		1,838	1,838	
4	Cemeteries	4,200		4,728	4,728	
5	General Government Buildings	40,000		15,200	15,200	
6	Reappraisal of Property	4,000		2,500	2,500	
7	Planning and Zoning	2,000		2,000	2,000	
8	Legal Expenses	7,500		7,500	7,500	
9	Advertising and Regional Association					
10	Contingency Fund	5,000		5,000	5,000	
PUBLIC SAFETY						
11	Police Department	126,220		146,076	146,076	
12	Fire Department	47,250		75,015	75,015	
13	Civil Defense	21,000		6,850	6,850	
14	Building Inspection	30,800		2,862	2,862	
HIGHWAYS, STREETS & BRIDGES						
15	Town Maintenance	43,000		40,000	40,000	
16	General Highway Department Expenses			162	162	
17	Street Lighting	19,000		6,100	6,100	
SANITATION						
18	Solid Waste Disposal	4,024		31,700	31,700	
19	Garbage Removal	75,000		43,200	43,200	
HEALTH						
20	Health Department	8,800		10,575	10,575	
21	Hospitals and Ambulances	7,500		11,760	11,760	
22	Animal Control	600				
23	Vital Statistics			6,616	6,616	

1991-1992 BUDGET PRESENTATION

	WELFARE							
24	General Assistance	10,000			10,000			10,000
25	Old Age Assistance							
26	Aid to the Disabled							
	CULTURE AND RECREATION							
27	Library	18,000			21,875			21,875
28	Parks and Recreation	66,000			50,275			50,275
29	Patricia Purposes Library Gift Fund	5,000						
30	Conservation Commission	1,100			600			600
	DEBT SERVICE							
31	Principal of Long-Term Bonds & Notes	71,500			72,300			72,300
32	Interest Expense—Long-Term Bonds & Notes	67,500			62,108			62,108
33	Interest Expense—Tax Anticipation Notes	2,500						
34	Interest Expense—Other Temporary Loans							
35	Fiscal Charges on Debt							
	CAPITAL OUTLAY							
36	Water Main Replacement				150,000			150,000
37								
	OPERATING TRANSFERS OUT							
38	Payments to Capital Reserve Funds:	10,000			10,000			10,000
39								
40	General Fund Trust (RSA 31:19-a)							
	MISCELLANEOUS							
41	Municipal Water Department	39,675			39,620			39,620
42	Municipal Sewer Department	89,625			85,970			85,970
43	Municipal Electric Department							
	FICA, Retirement & Pension Contributions	18,000						
44	Insurance	26,200						
45	Unemployment Compensation	11,500						
46	TOTAL APPROPRIATIONS	957,694			988,143			988,143

1991-1992 BUDGET PRESENTATION

SOURCES OF REVENUE		Estimated Revenues 1990 (1990-91) (omit cents)	Actual Revenues 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Estimated Revenues 1991 (1991-92) (omit cents)
TAXES					
47	Resident Taxes				
48	National Bank Stock Taxes				
49	Yield Taxes				
50	Interest and Penalties on Taxes	1,200		3,000	
51	Inventory Penalties	200		500	
52	Land Use Change Tax				
INTERGOVERNMENTAL REVENUES-STATE					
53	Shared Revenue-Block Grant	30,000		30,000	
54	Highway Block Grant	7,500		8,423	
55	Railroad Tax				
56	State Aid Water Pollution Projects	12,500		12,500	
PAYMENT IN LIEU OF TAXES:					
57	State-Federal Forest Land/Recreation Land/Flood Land				
58	Other (MS-1, p.2, lines 20-22)				
59	Other Reimbursements	21,200		12,150	
INTERGOVERNMENTAL REVENUES-FEDERAL					
60					
LICENSES AND PERMITS					
61	Motor Vehicle Permit Fees	77,000		80,000	
62	Dog Licenses				
63	Business Licenses, Permits and Filing Fees	3,000		3,910	
CHARGES FOR SERVICES					
64	Income From Departments	49,900		41,150	
65	Rent of Town Property	1,500		500	
MISCELLANEOUS REVENUES					
66	Interest on Deposits	15,000		15,000	
67	Sale of Town Property - cemetery lots	1,500		1,700	
68	Building inspector - GTP	30,000		1,000	

1991-1992 BUDGET PRESENTATION

OTHER FINANCING SOURCES			
69	Proceeds of Bonds and Long-Term Notes		150,000
70	Income from Water and Sewer Departments	129,300	125,590
71	Withdrawals from Capital Reserve		
72	Withdrawals from General Fund Trusts		
73	Income from Trust Funds		
74	Fund Balance	90,000	
75	TOTAL REVENUES AND CREDITS	469,800	485,423

Total Appropriations (line 46) 988,143

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 75) 485,423

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 502,720

BUDGET OF THE TOWN OF New Castle, N.H.

**BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW**

**THE STATE OF NEW HAMPSHIRE
TOWN OF NEW CASTLE
TOWN WARRANT FOR 1991**

ROCKINGHAM, SS

NEW CASTLE

To the inhabitants of the Town of New Castle, in the County of Rockingham and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the New Castle Recreation Center, Great Island Common in said New Castle, on Tuesday, the fourteenth of May, 1991 at ten o'clock in the forenoon to act upon the following subjects:

ARTICLE I: To choose all necessary Town Officers for the ensuing year. The polls for the election of Town Officers and Ballot Articles will open at ten o'clock in the forenoon and shall not be closed before seven o'clock in the afternoon.

ARTICLE II: To see if the Town will vote to authorize the Selectmen to incur temporary loans in anticipation of taxes for the year 1991-1992 upon credit of the Town and to issue its notes therefor in accordance with the Municipal Finance Act.

ARTICLE III: To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend, without further action by the Town Meeting, money from the state, federal or other governmental unit or private source which becomes available during the fiscal year as provided by RSA 31:95-b.

ARTICLE IV: To see if the Town will vote to raise and appropriate the sum of \$150,000 for the replacement of the Main Street water line and to authorize the issuance of not more than \$150,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Town Officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon.

RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE V: To raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year.

ARTICLE VI: To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the town gifts, legacies and devises made to the town in trust for any public purpose, as permitted by RSA 31:19.

ARTICLE VII: To see if the Town will vote to approve the sale of furniture, at appraised value, from the old library building, with the proceeds to be used to establish a Library Trust with the interest from said trust to be used to purchase books for the library.

ARTICLE VIII: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the town by tax collector's deed. Such conveyance shall be by deed following public auction, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

ARTICLE IX: To see if the Town will vote to authorize the Board of Selectmen to establish or amend fees as provided by RSA 41:9-a.

ARTICLE X: To see if the Town will authorize the prepayment of taxes and to authorize the collector of taxes to accept payments in prepayment of taxes according to RSA 80:52-a.

ARTICLE XI: To see if the Town will vote to allow the Town Clerk to accept voter registration under the provisions of RSA 654:8 and RSA 654:9.

ARTICLE XII: Are you in favor of amending the Town of New Castle, N.H. Zoning Ordinance, Section VI-B, Penalty. By deleting the words "not more than \$10.00" and inserting the words "not more than \$100.00."?

ON THE BALLOT

ARTICLE XIII: Are you in favor of amending the Town of New Castle, N.H. Building Code, Section 8. Fees, to increase fees for a building permit by deleting (b) and inserting in its place the following:

"For a permit for construction, installation, or alteration of a building or structure, the fee shall be at the rate of three dollars (\$3.00) per one thousand dollars (\$1,000) of estimated cost up to one hundred thousand dollars (\$100,000); plus one dollar fifty cents (\$1.50) per thousand dollars of the estimated cost in excess of one hundred thousand dollars; but the fee shall not be less than \$30.00 in any case; provided that no fee shall be required when the estimated cost does not exceed five hundred dollars (\$500). In any and all cases a building permit is required, regardless of the cost of the project."?

ON THE BALLOT

ARTICLE XIV: Are you in favor of amending the Town of New Castle, N.H. Building Code, Section 8 Fees, (c) to increase the fee for moving a building or structure to a new location by deleting the words "one dollar (\$1.00) per thousand dollars (\$1,000)" and inserting the words "three dollars (\$3.00) per thousand dollars".?

ON THE BALLOT

ARTICLE XV: Are you in favor of amending the Town of New Castle, N.H. Building Code, section 8. Fees, by inserting the following:

"(f) at his discretion, the building inspector may require verification of the estimated cost of the project."?

ON THE BALLOT

ARTICLE XVI: Are you in favor of amending the Town of New Castle, N.H. Building Code, Section 1., by inserting the following:

"(c) All new buildings and structures, except for residential structures of two dwelling units or less, which have been granted exception to the 35 foot height limit of the Zoning Ordinance, shall be constructed utilizing all the requirements set forth in the Town's Building Code under the Special Use and Occupancy Chapter for HIGH RISE BUILDINGS.

In addition, all said buildings and structures shall be constructed to a Type 1A, 1B, 2A, 2B construction type and shall be provided with an automatic fire suppression system with 100% building coverage, based on National Fire Protection Association Code 13 standards.

The construction type and suppression requirements of this section shall take precedence over any alternate provisions which may be part of the high-rise building section in the building code."

ON THE BALLOT

ARTICLE XVII: To hear the reports of agents, officers, committees, boards, and others heretofore chosen and to pass any vote in relation thereto.

ARTICLE VXVIII: To transact such business as may legally come before this meeting.

Given under our hand and seals the 15th day of April, in the year of our Lord, Nineteen Hundred and Ninety-One.

Clinton H. Springer, Chairman
Albert D'Antonio

**TOWN OF NEW CASTLE
TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31,1990- (June 30, 1991)**

-DR-

	----- Levies of -----	
	1989	1988
Uncollected Taxes-Beg. of Fiscal Year		
Property Taxes		\$6,521.46
Resident Taxes		
Land Use Change Tax		
Yield Taxes		
Sewer Rents		\$482.47
Prop. Inv. Fines		\$47.00
 Taxes Committed to Collector		
Property Taxes	\$954,713.00	
Resident Taxes		
National Bank Stock		
Land Use Change Tax		
Yield Taxes		
Sewer Rent	\$1,580.00	
Other Utilities		
Prop. Inv. Fine	\$444.00	
 Added Taxes:		
Property Taxes		
Resident Taxes		
Water/Sewer		\$364.63
 Overpayments:		
a/c Property Taxes	\$50.00	
a/c Resident Taxes		
a/c Rounding	\$1.00	
 Interest Collected on Delinquent Taxes	\$1,899.11	\$625.12
 Penalties Collected on Resident Taxes		
 TOTAL DEBITS	 <u>\$958,687.11</u>	 <u>\$8,040.68</u>

**TOWN OF NEW CASTLE
TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31,1990- (June 30, 1991)**

-CR-

	----- Levies of -----	
	1989	1988
Remitted to Treasurer During Fiscal Year		
Property Taxes	\$954,764.00	\$6,521.46
Resident Taxes		
Land Use Change Tax		
Yield Taxes		
Sewer Rents	\$1,580.00	\$847.10
National Bank Stock		
Other Utilities::		
Prop. Inv. Fines	\$444.00	\$28.00
Interest on Taxes	\$1,899.11	\$625.12
Penalties on Resident Tax		
 Discounts Allowed:		
 Abatements Allowed:		
Property Taxes		
Resident Taxes		
Yield Taxes		
Sewer Rent		
Prop. Inv. Fine		\$19.00
 Uncollected Taxes End of Fiscal Year:		
Property Taxes		
Resident Taxes		
National Bank Stock		
Land Use Tax		
Yield Taxes		
Sewer Rents		
Other Utilities:		
 TOTAL CREDITS	 <u>\$958,687.11</u>	 <u>\$8,040.68</u>

**TOWN OF NEW CASTLE
TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31,1990- (June 30, 1991)**

-DR-

----- Tax Sale/Lein on Account of Levies of -----

	1989	1988
Balance of Unredeemed Taxes of Fiscal Year:		
Taxes Sold/Executed to Town During Fiscal Year:	\$8,622.78	\$3,039.85
Subsequent Taxes Paid:		
Interest Collected After Sale/Lein Execution:		
Redemption Cost:		\$125.30
TOTAL DEBITS	<u>\$8,622.78</u>	<u>\$3,165.15</u>

-CR-

Remittance to Treasurer During Fiscal Year:		
Redemptions		\$3,039.85
Interest & Cost after Sale		\$125.30
Abatements During Tear		
Deeded to Town During Year		
Unredeemed Taxes End of Year	\$8,622.78	
Unredeemed Subsequent Taxes		
Unremitted Cash		
TOTAL CREDITS	<u>\$8,622.78</u>	<u>\$3,165.15</u>

TOWN CLERK'S ACCOUNT
For the Fiscal Year Ended June 30, 1990

-DR-

Motor Vehicle Permits Issued (916)	\$82,024.00	
Dog License Fees (135)	500.00	
Marriage License Fees (8)	264.00	
Clerk Fees	1,999.00	
Other		
Fines & Penalties	\$98.00	
Filing Fees	8.00	
Miscellaneous	46.50	
	152.50	
Total Debits		\$84,939.50

-CR-

Remittances To Treasurer		
Motor Vehicle Permit Fees	\$82,024.00	
Dog License Fees	500.00	
Marriage Licenses	264.00	
Clerk Fees	1,999.00	
Other	152.00	
Total Credits		\$84,939.50

I certify that the foregoing is a correct and true account of the transactions of the office of the Town Clerk for the fiscal year ended June 30, 1990.

Eugene W. Morrill, Town Clerk

REPORT OF THE TREASURER

Following is a balance of all accounts in the custody of the Treasurer as of June 30, 1990.

Town of New Castle-General Fund, Money Market	\$70,436.27
Town of New Castle-General Fund, NOW Account	\$29,850.73
Capital Project Fund, Money Market	\$37,644.27
Library Equipment Account, Money Market	\$ 6,557.81
Department of Public Works-Sewer, CD	\$50,874.05
Department of Public Works-Sewer, CD	\$56,071.11
Department of Public Works, Money Market	\$24,647.23
Department of Public Works, NOW Account	\$66,435.16
Department of Public Works-Sewer, Money Market	\$ 7,135.79

For a breakdown of revenues and expenditures please review General Fund and Public Works Reports.

Respectfully Submitted, Carol Allen, Treasurer

TOWN OF NEW CASTLE, NEW HAMPSHIRE
Trust Funds
Statement of Receipts and Disbursements
(for twelve months ending June 30, 1990)

PRINCIPLE FUNDS	Bal. 6/30/90	Receipts	Disbursement	Bal. 6/30/90
Cemetery Care	\$27,424.00			\$27,424.00
Library	\$12,609.67	\$ 300.00		\$12,909.67
Great Island Common	\$1,400.93			\$1,400.93
Bicentennial Park Care	\$836.00			\$836.00
Amazeen Trust	\$2,504.00			\$2,504.00
Recreation Building	\$25,000.00		\$25,000.00	
Cemetery Maintenance	\$5,900.00	\$ 1,750.00		\$7,650.00
Sanitary Landfill	\$20,000.00			\$20,000.00
Fire Department	\$30,000.00	\$10,000.00		\$40,000.00
TOTAL	\$125,674.87	\$12,050.00	\$25,000.00	\$112,724.87
INCOME				
Cemetery Care	\$23,670.26	\$4,304.80	\$5,332.00	\$22,643.06
Library		\$1,073.47	\$1,073.47	\$0.00
Great Island Common	\$2,799.79	\$281.11		\$3,080.90
Bicentennial Park Care	\$744.70	\$120.28		\$864.98
Amazeen Trust	\$473.31	\$152.64		\$625.95
Recreation Building	\$2,678.66	\$1,841.65	\$4,520.31	
Cemetery Maintenance	\$431.46	\$512.71		\$944.17
Sanitary Landfill	\$3,721.34	\$2,049.09		\$5,770.43
Fire Department	\$3,294.01	\$3,105.52		\$6,399.53
TOTAL	\$37,813.53	\$13,441.27	\$10,925.78	\$40,329.02

TOWN OF NEW CASTLE, NEW HAMPSHIRE
Trust Funds
Balance Sheet
For Year Ending June 30, 1990

ASSETS

Cash, Savings, and CD's \$153,053.89
TOTAL ASSETS **\$153,053.89**

FUNDS

Expendable Principle \$112,724.87
Expendable Income \$40,329.02
TOTAL FUNDS **\$153,053.89**

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
PUBLIC LIBRARY
Statement of Receipts and Expenditures
Fiscal Year Ended June 30, 1990**

Cash on hand, July 1, 1989		
NOW account	\$3,820.34	
Savings account	1,848.12	
Petty Cash	40.02	
Fines remaining	<u>23.04</u>	
 TOTAL		 \$5,731.52
Receipts:		
Town appropriations	\$17,290.00	
Gifts, bequests	1,659.00	
Spec. Henley gift-landscaping	10,000.00	
Trust fund income	1,076.14	
Non-resident library cards	75.00	
Fines, reimbursements, copy machine	 239.51	
NOW account interest	247.57	
Savings account interest	<u>113.68</u>	
 TOTAL		 <u>30,700.90</u>
 Total cash and receipts		 <u>\$36,432.42</u>
Expenditures		
Salaries [gross]	\$8,918.00	
FICA [ER share]	676.34	
Electricity	248.19	
Telephone	545.38	
Water/sewer	179.10	
Fuel	256.25	
Postage	50.00	
Books, periodicals	7,455.81	
Maintainance, repairs	238.99	
Mowing, plowing, petty cash	400.00	
Supplies, upkeep	1,714.51	
Memorial benches	735.50	
Bank charges [checkbook]	31.50	
Miscellaneous	<u>368.97</u>	
 TOTAL		 <u>21,818.54</u>
 BALANCE		 <u>\$14,613.88</u>
Cash on hand June 30, 1990		
NOW account	\$13,053.96	
Savings account	1,516.80	
Fines remaining, petty cash	<u>43.12</u>	
 TOTAL		 <u>\$14,613.88</u>

TOWN CLERK'S REPORT

On May 8, 1990, the Town held its first meeting in the new Recreation Building at Great Island Common. It was a welcome change after the temporary arrangement with the Fire Department, gracious hosts though they were, for use of their station for the past two years. The spacious new auditorium, brightly illuminated, afforded ample seating for everyone.

At the Primary Election, September 11, 1990, our voting list contained the names of 627 residents, of whom 293 were Republicans, 173 Democrats and 166 Independents. A total of 319 ballots were cast; 197 Republicans and 122 Democrats, representing voters participation of 51%. State Representatives elected from our district were Elizabeth Greene, Herbert Drake and John Coffey, all of Rye, and John McCarthy of New Castle.

At the General Election of November 6, 1990, a total of 447 ballots were cast out of a possible 630 registered voters. This represented voter participation of 71%, unequalled anywhere in the area.

This year Volume 7, Town Clerk's Records for the years 1873-1899, was restored and rebound in beautiful, green goatskin, stamped in gold. The documentation for this period is handwritten in a style that has disappeared from the scene of public record-keeping. These earlier volumes, truly a work of art, are available for public inspection during the regular office hours of the Town Clerk on Mondays, Wednesdays and Fridays, from 9 AM to 1 PM, or by special arrangement on Wednesday afternoons for research purposes.

We welcome Jeanette White who was appointed this year to our Archives and Record Committee. Jeanette has been working diligently on our scrapbooks which contain newspaper and magazine clippings covering the past 50 years or so. To date we have eight notebooks filled with interesting items about New Castle people and events. We welcome additions to this collection from anyone who has clippings at home, and would like to find a home for them. We also welcome contributors of new material on an ongoing basis.

Fred White, another member of the committee, also provides assistance every Wednesday afternoon, particularly with property and genealogical inquiries. Fred has an amazing fund of knowledge about New Castle's people and past, and is an excellent resource for those seeking answers to riddles from former times.

It is a pleasure for me to serve the people of New Castle as Town Clerk, and I thank all who have helped make the past few years a rewarding experience.

Respectfully Submitted,
Eugene W. Morrill, TownClerk

BUILDING RESEARCH COMMITTEE **New Castle, New Hampshire**

Based upon comments from Town Meeting (5/90), public hearings, and the committee's own investigations, the following is a list of options that were investigated ;

Mothball; Future Cemetery; Park; Historical Library - Meeting Room; Commercial; Residential and Historical Society.

Building Status-

1. The land is one of three (3) town owned parcels, the old fire station, a cemetery and the library parcel containing approx. 5,119 sq. ft.
2. The size of the building is 1,512 sq. ft., constructed circa 1823 and renovated in 1870 and 1923.
3. The building is within \$15,000 of being structurally sound, but with no heating system, one toilet and an outdated electrical system.
4. The building is in a commercial zone which permits office, residence and commercial use.
5. The property is non-conforming and requires that any change of use have Board of Adjustment approval.
6. Any change of use will require the building to be brought up to present day, building code requirements.
7. The building has town sewer and water.
8. There must be handicap access for any public use. A preliminary cost estimate is approximately \$9,000.

Legal Status-

1. The building was originally a church and was given to the Town by the First Christian Society of New Castle and its use is restricted in the deed dated April 6, 1925.
2. The building and land can be sold and the proceeds derived from this sale must be used for Town library purposes, subject to approval of the Superior Court.
3. Any use, public or private, of the building other than a library requires court approval.
4. In order to comply with the original restrictions of the gift, if the Town wishes to use the building for other than library purposes, then it must appropriate money to purchase the building from itself at fair market value and use the money for

library purposes. Court approval is necessary.

Building Research Committee Report

6. The money received from a sale of the building and land to the Town or any outside party can be used to pay the Town's debt obligations on the new library.

Given the legal comments and construction costs described above, all of the options are possible. For each option, the Committee has presented a table listing zoning status, compatibility with original deed restrictions, construction and operating costs, and tax impact for a typical New Castle home assessed for \$200,000. Some of the options reduce expenses for the Town, and some increase expenses, and therefore tax. They are quantified in the following chart for each option.

Copies of the full report from the Building Research Committee are available for your perusal at Town Hall and at the library.

Respectfully Submitted,
Building Research Committee
Gene Doherty, Co-Chairman
Robert DeVore, Co-Chairman
Russell Cox
Fanny Dale
Ruth Lanham
Rod McDonald
Don Moore
Andy Schulte

1890, ONE HUNDRED YEARS AGO:

The sum of \$1300 (a huge amount in those days) was appropriated to pay the interest on the town's debt which was incurred from levies resulting from the Civil War.

**NEW CASTLE
BUILDING RESEARCH COMMITTEE**

Uses	Zoning	Complies w/Trust	Capital Cost	Operating Cost	Annual Tax Impact on House Assessed @ \$200,000	
PUBLIC					capital operating	
Mothball Future Cemetery	ok State BOA & Abutter Approval ok	ok ok	const. \$0-10,000 acq. 100,000 legal \$10,000 const. \$75,000	\$0-1,000 \$0	\$12.74 cost depends on time \$127.38 (wash) \$12.74 \$95.54	\$1.27 \$0.00
Park	ok	ok	acq. \$100,000 legal \$5,000 const. \$25,000 \$0	\$1,000 \$5-7,000	\$127.38 (wash) \$6.37 \$31.85	\$1.27
Historical Library Meeting Room	ok	ok	const. \$25-40,000		\$31.85-50.95	\$6.37-8.92
PRIVATE						
Commercial	BOA Approval	ok	legal \$6,000	\$0	\$2,000/yr RE taxes paid to town -saves \$2.54/yr \$100,000 sale proceeds contrib. to library saves \$119.74 for 1 year	
Residential	BOA Approval	ok	legal \$6,000	\$0	\$1,500/yr RE taxes paid to town \$100,000 sale proceeds contrib. to library saves \$119.74 for 1 yr	
NOT FOR PROFIT						
Historical Society Other	BOA Approval	ok	legal \$5,000	\$0	\$100,000 sale proceeds contrib. to library saves \$119.74 for 1 yr	

BOARD OF ADJUSTMENT REPORT

This year the Board of Adjustment had only one appeal. That was for a Special Exception.

The Great Island Partnership requested a Special Exception to operate the Marina Cafe on a limited basis between November 1st and April 30th each year - GRANTED.

Respectfully Submitted,
Paul Clark, Chairman
Peter Flewelling
Gene Doherty
Janet Harrigan
Russell Cox
Robert DeVore, Alternate

ROAD AGENT REPORT

During the past year I have done the usual patching and road repairs. Several areas required trimming and more will need it in the spring, this is an ongoing project.

The past winter saw little snow but the constant change in temperature has done quite a bit of damage to the road surfaces. As soon as the weather improves I will begin to repair these areas.

A strong early winter storm did considerable damage to the parking lot at the end of Ocean Street. The Town has received the necessary permits from the Wetlands Board and repairs will be done as soon as possible.

In December, your Road Agent, my father passed away. He had served as Road Agent for 30 years. The Selectmen appointed me to take his place until May Town Meeting. I would like to thank the Selectmen and Townspeople for all their support.

Stephen Tabbutt, Road Agent

PLANNING BOARD REPORT

1990 has been a relatively quiet year for the New Castle Planning Board. There have been no formal applications for subdivisions or lot revisions submitted to the Board during the past year. The Board has received periodic updates from the Henley Corporation concerning the Wentworth-By-The-Sea property. No activity has taken place there, but the developers have indicated they want to make some changes to the approved site plan, which expires in February, 1992.

The Planning Board has contracted with James W. Sewall Company to make a map of the Town of New Castle which can be used for planning purposes and reference by all Town boards. The Planning Board has also met with the Long Range Planning Committee to receive their recommendations. This committee's report has prompted the Planning Board to evaluate our existing Town planning documents, particularly our Zoning Ordinance and Subdivision Regulations. These documents were revised in 1978. They have had piecemeal changes made to them over the past 13 years. As a result, these documents are presently poorly organized and difficult to interpret. They are also somewhat outdated and not completely in compliance with current State statutes. During the coming year, the Planning Board will be looking at ways to thoroughly rewrite these documents, so they are responsive to current and projected Town needs and in compliance with State law. Funding from the Town will be required in order to accomplish this.

The Board is recommending changes to the Building Code this year to require additional fire protection for buildings over 35 feet in height and more than two dwelling units. We are also recommending increasing fees for building permits and fines for violations of Town ordinances. These proposed changes are on the Town warrant.

The Board welcomes input from Town residents and looks forward to serving our community in the coming year.

Respectfully Submitted,
'Etoile Holzaepfel, Chairman
Chuck Petlick, Vice Chairman
Priscilla Drinker, Secretary
Bart Carr
Howard Crosby
Ernie Arsenault
Clint Springer, Selectmen's Representative

1990 NEW CASTLE FIRE DEPARTMENT REPORT

The year 1990 was the busiest ever for the New Castle Fire Department, as we responded to 50 incidents, representing 100% increase over 1989. 36 of those calls were in town with no serious fires. During the year, the Fire Department helped fill the Emergency Medical Service void with the Portsmouth Fire Department Ambulance until a new ambulance contractor was hired.

Fire Prevention plays a major role in our lives. We need to practice Fire Prevention daily, so we can prevent our lives from turning upside down when a fire strikes. Again, Captain John Uitts along with other members, presented the annual Fire Prevention Week program to the school children. Assistant Chief Richard Hopley has taken over the duties as Fire Prevention Officer. Richard's background and experience will certainly be a benefit to the Town.

The New Castle Fire Department revolves around it's training program. As we stated last year, we practice "**EXCELLENCE THROUGH TRAINING**". During 1990, our effort was placed in creating our training to be as "Real Life" as possible while maintaining a high level of safety. Special "Hats Off" goes to Training Officer Captain John Uitts with his dedication to training.

The Fire Department benefits from the services of Pam Cullen, the Town's part time secretary. These services do not lessen the work load of the Fire Chief in any measurable way. Again, I will state that there will be a need for a full time Fire Chief as the amount of administrative work increases yearly. The liabilities issues increase, records must be maintained, and state and federal laws complied with. This issue will need to be addressed if we are going to continue to provide the service that you are accustomed to.

There has been much talk about Emergency Medical Services in New Castle during 1990. I believe most everyone has seen the disadvantage the Town is at with an ambulance service being 15 minutes away. This disadvantage meaning life or death in some cases. There is a need for a volunteer group to provide Emergency Medical Services to fill the void until the ambulance arrives. These people would respond from their homes and provide medical services to stabilize the patient. The fire personnel can not be asked to give more time than they are already giving. A separate

group of people could be the answer in providing first response medical services.

Last year the Long Range Planning Committee asked, "What would help to keep the Fire Department at it's current size of operation?" The answer you will be voting on the ballot as it relates to changes in the building code. These changes place fire protection equipment, such as sprinkler systems and fire alarms system, in buildings rather than increasing the apparatus and manpower at the Fire Station. Also, the materials of construction would be more fire resistive than currently allowed in the building code. The exception to these changes would be one and two family dwelling units. I encourage you to vote yes to these changes in the building code. If you have any questions please ask.

There are still a handful of homes that do not have their HOUSE NUMBER posted. Shame on you! All Emergency Services need these numbers posted. Please help us!

Membership is one of the greatest keys to success. We need new members to continue the great success we now enjoy. Again we are requesting the residents of New Castle to participate and join us! Currently we have a membership of 27 with 12 living out of town. When you join, I can assure you, that it will be different, exciting, and an organization that you can take pride in.

The success I spoke of above comes only through hard work and dedication of the members of the New Castle Fire Department. To the firefighters and their families, I offer my sincere thanks for their support and time to the residents the Town of New Castle. To the residents of New Castle, the department thanks you for your support.

If you have an emergency, and you don't know who to call, call the Fire Department at 436-2515, and you will get help!

1990 Report of Incidents

Alarm Activations	5	Structure Fires	2
Arcing/Down Wires	2	Unauthorized Burning	1
Assist to Police	1	Water Evacuation	3
Auto Accidents	3	Mutual Aid to Exeter	1
Car Fires	2	Mutual Aid to Greenland	1
Chimney Fires	2	Mutual Aid to Newington	2
Hazardous Materials Calls	2	Mutual Aid to Pease AFB	1
Medical Assists	5	Mutual Aid to Portsmouth	5
Public Assists	1	Mutual Aid to Rye	4
Search	1		
Smoke Scares	6	TOTAL ALARMS	50

40 Respectfully Submitted,
Richard H. White, Fire Chief

1990 EMERGENCY MANAGEMENT REPORT

The job of the Emergency Management Office is to coordinate the actions of all the Town's departments in the event of a major disaster. The departments involved in disaster planning include Administration, Health Officer, Police, Public Works, Road Agent, School, Selectmen, Town Clerk and the Fire Department.

During the past year, Emergency Management has been busy with it's Radiological Emergency Response Plan as Seabrook Station is now operating. The Federal Emergency Management Agency conducted a graded exercise as required by federal law at Seabrook Station. The final report has not been released as of yet. Preliminary reports indicate that New Castle did exceptionally well, and I am looking for a perfect score. To all of those participating, thank you for a job well done.

Currently, planning is underway on an area "Air Transportation Disaster Plan". With the Air Force gone, and commercial flights in the future, communities around the airport must work together in creating such a plan and be prepared.

Most all plans have an evacuation contingency written in. Part of the evacuation are special needs people. Such as the blind, deaf, handicapped, elderly and even those that have no means of transportation. If you are one of these individuals, please contact this office or the Police Department, so that your name can be placed on this list. Proper types of transportation will be provided to meet your special need. Your response will be kept strictly CONFIDENTIAL.

This Office has been expanded to include a Deputy Director. Richard A. Hopley, Assistant Fire Chief was appointed to this position during this past year. Richard will provide leadership during periods of time when I am not available and help with the planning efforts.

If you have any questions or constructive improvements, the Office of Emergency Management is located at the Fire Department, 43 Main Street, and the business phone number of 436-1132.

Respectfully Submitted,
Richard H. White,
Emergency Management Director

PUBLIC WORKS COMMISSION

During the past year the Public Works Commission has:

Passed a Cross Connection Ordinance and incorporated it into the Sewer Ordinance (copies of the Sewer Ordinance are available at the Town Hall).

Purchased a snow blower (one half paid for by the Town and one half paid for by Public Works).

Enlisted the aid of three new members-Ted Barton, Mike Ellingwood and John Walsh.

Increased the water rates by 5% and the sewer rates by 30%-this was to cover the costs of increases by the City of Portsmouth.

It was a vote of the Board that everyone with 100' of the sewer line, but not hooked up, pay a minimum charge.

Flushed the hydrants twice a year.

Purchased an Analyzer Kit to test the pressure in individual services.

Had a study of cost projection done on the Main Street water line for its replacement and update to an 8" from the present 6". This resulted in the recommendation to the Selectmen that there be a Warrant Article on this subject at Town Meeting.

The Public Works meet on the second Tuesday of each month and welcome your attendance and input.

Edward Stringham, Chairman
Tom Roy
John Walsh
Ted Barton
Mike Ellingwood
Al D'Antonio, Ex-Officio

LIBRARY TRUSTEES REPORT

Nineteen-Ninety has been an exciting and busy year for the New Castle Library. February 24, 1990, we moved to the new facility. The move was a major project. But with the help of many volunteers from our community and the United States Coast Guard, the old library contents were moved in one day. We would like to express our gratitude to all those who assisted with this project.

The new library officially opened on March 7, 1990. On April 28th, an open house and dedication ceremony was held at the new facility. The landscaping for the new building was made possible by a donation from the Henley Corporation and Mr. and Mrs Michael Dingman.

Since our move, the library has become an important part of this community. Patronage has doubled and circulation of materials has also doubled. This is a large increase in library usage and it continues to grow. The children from the Maude Trefethen School use the library on a weekly basis. The library now has seven part-time volunteers. These volunteers spend eighty-five hours a month providing necessary library services. By providing these invaluable services, it allows the library to run more efficiently and provide better service. This also allows our librarian, Jane Barrett, more time to devote to her own duties. Our dedicated librarian has recently received her library degree from the School of Life Long Learning and her New Hampshire library certificate. This is a great asset for our library because many small libraries in New Hampshire do not have qualified librarians. We are very fortunate to have one that is.

Although our library is small, it offers many services that other libraries do. Our new facility has allowed us to expand our services to include a copy machine, a book-on-tape collection and a growing video collection. For patron use in the library we have available a portable typewriter, a compact disc player and cassette tape recorder.

The Story Hour program has been expanded to include all primary school age children and pre-school as well. The Friends of the Library continue to give their library support and their programs are wonderful.

New books are purchased every month and the collection continues to grow. we now have an interlibrary loan program that allows us to borrow books from other libraries across the state. The New Castle Library Trustees are committed to bring you the best possible service and programming available. This Town has

an endless resource in its library.

It has been a privilege for all of us to serve in the capacity of trustees. We look forward to the coming year and are ready to meet its challenges.

Respectfully Submitted,
Jane Barrett, Librarian
Martha Tucker, Trustee
Mary Beth Kelly, Trustee
Susan McDonald, Trustee

HEALTH OFFICER

In November 1989, I accepted the appointment of health officer for the town of New Castle. As part of the office, membership in the New Hampshire Health Officers Association enables me to attend their conferences held throughout the state. These conferences offer information on many aspects of public health including lead paint detection, fire and life safety codes, septic systems, and statistics on communicable diseases.

In November, along with police and fire personnel, I attended a Radiologic Emergency Plan seminar which supplied information should an emergency arise at the Seabrook Plant. This Plan can also be implemented in any emergency involving the town and its citizens.

If any questions regarding public health issues need to be addressed, I can be reached through the town offices at 431-6710.

Respectfully Submitted,
Joanne S. Armitage, RN
Health Officer

CONSERVATION COMMISSION REPORT

The Commission is involved in the "looks" of all public property in Town. We are also very involved in assisting the State in protecting the shoreline and our remaining wetland areas, be they public or private land. You may recall that in 1989 the State extended the buffer zone around salt water and salt marshes to 100 feet horizontally landward from the highest observable tide line (or edge of a salt marsh). This means that, through a permit process, the State has control of practically all digging, filling and construction or repair of structures within 100 feet of salt water or salt marshes. Permit applications are available at Town Hall. All submitted applications are reviewed by your Conservation Commission, and comments are forwarded to the State Wetlands Board in Concord. During 1990 we reviewed the following applications:

1. To relocate an electrical service-The Brillharts
2. To relocate and improve driveway-The Slawsons
3. To construct a child's play center- York/DeVore
4. To add a garage and bedroom/bath to existing house and replace asphalt driveway with cobblestones and grass-The Zuckert's
5. To repair damages to walkway and walk at end of Ocean Road-Town of New Castle
6. To construct a stone wall and finish parking area-Virginia Horner
7. To upgrade/modify existing boat mooring facilities-U. S. Coast Guard
8. To construct a patio/stone wall, rebuild stone wall and bring in loam-Robert Wildes
9. To construct a new house and 12' driveway-The McLaughlins
10. To construct a two story addition to existing house-John Baybutt
11. To drain lawn area and use some on site loam- Charles Thayer

It is interesting to note that the Conservation Commission is involved in practically all of these cases only because of the relatively new 100' buffer zone. To help in determining if any of your property falls within this buffer zone, we have purchased a map showing each property with the 100' buffer zone super-imposed. In addition to the above cases, The Commission has been

involved in two administrative fine and removal episodes-one for work which exceeded that permitted and one for work done without a permit.

In 1990 the Commission also assisted in the control of poison ivy at the Common and also the care of trees there. In addition, we sponsored planting of a flowering tree at the Common to honor the sixth graders at our local school. Remember, we recommend you contact us if you anticipate work along the waterfront or marshes, or within 100' of them-you may or may not need a permit and the lead time for a permit can be considerable.

Respectfully submitted,
Bill Marshall-Chairman
Ray Burzynski
Fanny Dale
Barbara Kingston
Carol Lincoln

CEMETERY TRUSTEES REPORT

The closed gates to Riverside Cemetery do not mean you cannot visit with your car. They are closed at night to prevent night parkers in the cemetery. Local citizens may open them at their convenience. The roadway is a constant problem. When funds become available this problem will be taken care of. The stone rip rap has held against the onslaught of wave action. Several large sugar maples were trimmed and braced from northern winds.

Respectfully Submitted,
Cynthia Pridham Thomas
William Lanham
Richard Groton

1890, ONE HUNDRED YEARS AGO:

New Castle's three-man police force consisted of Constable John W. Amazeen and officers John "Ed" Yeaton and Charles Amazeen.

REPORT OF THE MOSQUITO CONTROL COMMISSION

Complexities of mosquito control go beyond mosquitoes and spraying. I use business management and politics more than entomology or pest control to perpetuate the mosquito control projects in the seacoast towns. I realized this fact years ago, but continued to practice the scientific methods with my crew.

The crew of 1990 was an exceptional group. Their pride, hard work, support and interest enabled me to survive this exceptionally stressful season. The core of the crew deserves special recognition for their outstanding work all season. They are: Bonnie McDermott, George Powell, Diana Eddins-Wiggin and Duncan McEachern. All four plan to return for another year. Thanks to these assistants, more acreage was sprayed last season than in past years.

The insecticide sprayed on the salt marshes was the bacteria, Bacillus thuringiensis israelensis or Bti, is safe for fish, birds, mammals, including humans, frogs, amphibians and nearly all insects. I am very pleased with this product's performance and environmental safety.

The mosquito control program experienced another change during the 1990 season. The Rye Board of Selectmen refused to house the mosquito control personnel or cut their paychecks. We were given 10 working days to find a source to handle the paychecks. In November, this inconvenience would not be a hardship. However, in July, this was a major problem. After 2 emergency meetings with the commissions in 8 communities, a solution was found. The North Hampton Selectmen agreed to cut the paychecks and Stratham provided office space. The mosquito control crew was very grateful to all the towns who offered their assistance during this stressful period.

Since July, concerns have arisen regarding workers' compensation. The source cutting payroll checks is responsible for paying the W/C bills and is liable for injuries sustained by any employee receiving one of these paychecks. An employee injured in Hampton Falls will have an affect on the W/C rates paid by North Hampton. In order to solve this problem, the 8 town mosquito control project has voted to hire an independent business service to handle the payroll and bookkeeping. No one town will be liable for the entire project. Bove Business Services in Portsmouth has

been chosen to provide these services.

The new office for the Seacoast Area Mosquito Control Project is on Bunker Hill Avenue in Stratham. The phone number is 778-3906. All inquiries or complaints will be handled at this office. If you would like your wetlands inspected for mosquito breeding, please contact me in March or April before the mosquitoes have hatched into the air. A crew will check stagnant water for mosquito larvae and spray if needed. Your assistance will help everyone since mosquitoes know no boundaries.

Respectfully Submitted,
Sarah T. MacGregor
Director/Entomologist
Mosquito Control Project

BUILDING INSPECTORS REPORT

PERMITS ISSUED;

New Residential Units	2
Remodeling Residential Units	25
Inspection work in progress	6

Any questions on Town Ordinances or Building Codes can be answered by calling 436-5126.

Respectfully Yours,
Gary Varrell,
Building Inspector

1890, ONE HUNDRED YEARS AGO:

The town meeting authorized the purchase of hooks and ladders, "to be used for fire purposes only"; and for two lamps for the Town Hall, "like the ones in the store of Howard M. Curtis."

ANIMAL CONTROL OFFICER'S REPORT

Since I took over as Animal Control Officer in November of 1990 the activity in the Town has been very minimal, which is good. Our only big problem is distemper, which mainly effects skunks, raccoons, and sometimes domestic pets. I have had a few cases where the animals had to be disposed of due to the nature of the disease. If you're not sure of what distemper is, it's a disease that effects an animal's respiratory and sometimes nervous systems. When effected the animal basically does not think straight, and does things out of it's normal routine. Examples such as skunks and raccoons are out during the day when they are normally nocturnal animals . These animals are very dangerous! This is why if you see an animal acting strangely and also if you see that an eye appears to be crusted over you should stay away from this animal. The Animal Control Officer should be contacted immediately.

Our only other problem was dogs running at large. It is against the law to allow a dog to run at large, even though the owner may be walking with the dog. The animal must be on a leash. According to RSA 466:30, the owners may be fined from \$10 to \$100 dollars if the dog is found running at large. Hopefully, in the coming year this will no longer be a problem.

A reminder, since spring is upon us, so is heart worm season. This is very important for your pet because if effected it can be fatal. Remember with good weather here, it's good for the dogs to get out and get some exercise. Contact your local vet for heart worm pills and inoculations. Remember that while you are at the vet's to have their shots for rabies . These shots are required by law to have them licensed. Dog registrations are due in New Castle by April 1st.

If you have any questions concerning your pet or the laws regarding them, please do not hesitate to call me at our Police Department. Have a safe and happy coming year with your pet.

Respectfully Submitted,
David H. Champagne,
Animal Control Officer

NEW CASTLE POLICE DEPARTMENT

This coming year the New Castle Police Dept. will be facing new challenges and changes in order to serve the Town in a more cost effective manner.

During budget discussions with the Board of Selectmen it was decided to eliminate the third full time position from our department to take effect the beginning of the fiscal year., July 1, 1991. Officer Cronin tendered his resignation in March of 1991. Due to the anticipated changes beginning in the new fiscal year, I decided not to fill this position, thus saving the cost of the hiring process for such a limited period of time. All shifts will be covered by our existing staff of full and part time officers.

This personnel change will necessitate reorganization of the departments schedule. However, it should not leave any gaps in protection of the Town. We are working to have all changes in places by July 1, 1991. If you should have any questions or comments please call or stop by the office. I will try to answer any of your concerns.

On an upbeat note, I would like to report that the DARE Program has been introduced into our school. I started the program for the younger students (K-5) in March. A full 17 week program is scheduled and will begin with the sixth grade in the fall.

We will continue to provide you with the same protection and service you have come to expect over the years.

STATISTICS:

	<u>1989</u>	<u>1990</u>
Investigations	30	36
Assaults	3	4
Burglarys	5	3
Thefts	10	22
Criminal Mischief	13	5
Arrests	22	12
Summons	104	69
Accidents	19	11

Respectfully Submitted,
Richard A. Henderson,
Chief of Police

1990 REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

During Calendar Year 1990, the State of New Hampshire experience an average number of wildfires. The three leading causes of those wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All of those fires were preventable, but ONLY with your help.

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law(RSA 224:27 II) requires that "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a fire permit from the Forest Fire Warden of the town where the burning is to be done." Please Note, because of the closeness within the Town of New Castle, the town Forest Fire Warden has ruled, that ALL FIRES must have a permit to burn with or without snow on the ground.

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assists many towns in wildland fire suppression during 1990, including a 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all type of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wildfire suppression.

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

Respectfully Submitted,
Richard H. White,
Forest Fire Warden

Lee Gardner,
Forest Ranger

**BIRTHS RECORDED IN THE TOWN OF NEW CASTLE
JANUARY 1, 1990 - DECEMBER 1, 1990**

NAME OF CHILD	SEX	DATE OF BIRTH	PLACE OF BIRTH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Tyler Scott Adams	M	February 23, 1990	Portsmouth, NH	Douglass Scott Adams	Sue McCarthy
Cassandra Nicole Aspen	F	March 7, 1990	Portsmouth, NH	Kenneth Aspen	Stacy Ann Shea
Alexander Hill Passon	M	June 29, 1990	Portsmouth, NH	Kurt Douglas Passon	Melanie Ruth Hill
Abigail Herrick Lockhart	F	October 12, 1990	Portsmouth, NH	Richard Spence Lockhart	Caroline Olson Dorman
Julia Louise Dugas	F	October 15, 1990	Portsmouth, NH	Norman Paul Dugas	Merriel Rohrer
Hadley Jardine Bergh	F	November 16, 1990	Portsmouth, NH	Peter Davis Bergh	Janet Ellen Prince

**DEATHS RECORDED IN THE TOWN OF NEW CASTLE
JANUARY 1, 1990 - DECEMBER 1, 1990**

NAME OF DECEASED	SEX	AGE	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Mary Earlene Woodman	F	70	January 17, 1990	Portsmouth, NH	Andrew Horning	Ivalou Emery
Celia T. Gavin	F	82	March 11, 1990	Portsmouth, NH	Chester Williams	Mabel Pridham
Gretchen A. Hulshof	F	98	April 22, 1990	Portsmouth, NH	Valentine Aloysius Hett	Anna Lord
Mary Theresa Quirk	F	60	July 25, 1990	New Castle, NH	John Moran	Laura Morin
Lyndon Harding Ricker	M	79	July 26, 1990	Portsmouth, NH	George Benjamin Ricker	Sadie Estelle White
William E. Marvin, II	M	53	August 15, 1990	New Castle, NH	Edward Sheafe Marvin	Eleanor Jordan
Joseph Patrick Copley	M	62	October 4, 1990	Portsmouth, NH	James Copley	Theresa Joyce
Arthur J. Gerrier	M	35	October 15, 1990	Portsmouth, NH	Arthur J. Gerrier, Sr.	Barbara McDonald
Albert R. Thomits	M	68	November 23, 1990	Portsmouth, NH	Frank Thomits	Greta Randall
Sara Louise Grant	F	81	November 24, 1990	Portsmouth, NH	Willard Emerson Grant	May McDuffee
Richard C. Tabbutt	M	55	December 3, 1990	Portsmouth, NH	Clifford C. Tabbutt	Arlene Ricker

**MARRIAGES RECORDED IN THE TOWN OF NEW CASTLE
JANUARY 1, 1990 - DECEMBER 31, 1990**

GROOM'S NAME BRIDE'S NAME	MARRIAGE DATE	MARRIAGE PLACE	RESIDENCE AT TIME OF MARRIAGE	FATHER'S NAME	MOTHER'S NAME
Thomas A. Corriveau Martha Prior	April 28, 1990	New Castle, NH	Rochester, NH New Castle, NH	Henry Corriveau Carl Prior	Beatrice Gauthier Margaret Badger
Paul E. Snook, Jr. Carolyn A. Cocklin	May 20, 1990	New Castle, NH	New Castle, NH New Castle, NH	Paul E. Snook Thomas Cocklin	Frances Rand Barbara Sawyer
Thomas Tarbell Annette S. Young	June 2, 1990	New Castle, NH	Los Gatos, CA Los Gatos, CA	Edmund Tarbell Gordon Young	Barbara Penrose Wendy Faber
Eric C. Graage Susan R. Lewis	June 16, 1990	New Castle, NH	Washington, DC Washington, DC	Rolf Graage Kent Lewis	Ursula Kowallik Beth Hobbs
John D. Linehan Nancy J. Shipley	June 23, 1990	New Castle, NH	Middleton, MA Middleton, MA	Paul Lineham Eugene Shipley	Ann Southwood Geraldine Lafin
Peter O. Thomas Janice M. Owen	July 14, 1990	New Castle, NH	New Castle, NH Portsmouth, NH	Clayton Nichols Jerry Owen	Cynthia Pridham Lorraine Gorman
Johan M. S. Brouwer Jacqueline Kelley	August 10, 1990	New Castle, NH	Portland, ME New Castle, NH	Johan Brouwer John Kelley	Helen Heavenor Audrey VonHasselyn
Damon G. Demas Elaine M. Rivard	September 23, 1990	New Castle, NH	Weston, MA Weston, MA	George Demas James Rivard	Victoria Chiungos Margaret O'Sullivan
Hurley O. Boazman, III Kari H. Rasmussen	October 14, 1990	New Castle, NH	Boise, ID Boise, ID	Hurley Boazman Carl Rasmussen	Jacqueline Durdack Margaret Hunt
Dean S. Lane Tracy L. Miles	October 27, 1990	New Castle, NH	Kittery, ME New Castle, NH	Arthur Miles	Jacqueline Lane Shirley Owsley
Jonathan L. Hood Patricia A. O' Connor	November 17, 1990	Portsmouth, NH	Westwood, MA New Castle, NH	Leo Hood William O' Connor	Mary Dilanni Margaret Chandler
James E. Hagan, Jr. Charlotte F. Belanger	December 15, 1990	New Castle, NH	Southern Pines, NC Lawrence, MA	James Hagan Edward Belanger	Opie Sulcer Charlotte Barton
Patrick J. O' Leary Mary C. Holst	December 29, 1990	New Castle, NH	Mt. Pleasant, SC Mt. Pleasant, SC	Joseph O' Leary William Holst	Catherine Herbert Lottie McGrane

BOSTON POST CANE

The Boston Post Cane has been presented to the oldest citizen in New Castle since 1909. This year's recipient is Pauline S. MacDonald who is 99 years old. She is the mother of Douglas MacDonald and lives at Webster Nursing Home in Rye, NH.

Since the cane is now of historic significance it is on display at the Town Hall, while the recipient is presented with a Certificate.

