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**TOWN OF NEW CASTLE, N. H.
ANNUAL REPORT FOR THE
YEAR 1991**



ANNUAL REPORT
FOR THE PERIOD ENDING JUNE 30, 1991

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TOWN OFFICERS

1991 - 1992

Town Clerk	Eugene W. Morrill (term exp. 5/92)
Deputy Town Clerk	Henry F. Bedford (indef. appt.)
Selectmen	Albert M. D'Antonio (term exp. 5/92)
	Clinton H. Springer (term exp. 5/93)
	Peter Gamester (term exp. 5/94)
Treasurer	Wm. B. Marshall III (term exp. 5/92)
Deputy Treasurer	Karen Arsenault (indef. appt.)
Collector of Taxes	Joanne L. Arsenault (term exp. 5/92)
Deputy Collector/Taxes	Pamela P. Cullen (indef. appt.)
Chief of Police	Richard A. Henderson (indef. appt.)
Police Sergeant	Douglas Cummings II (indef. appt.)
Special Police	Dannie K. Barrett (appt. exp. 5/93)
"	Henry Cavaretta (appt. exp. 5/93)
"	Keith Malinowski (appt. exp. 5/93)
"	George Sturgis (appt. exp. 5/93)
"	Maureen Sturgis (appt. exp. 5/93)
Special Police/ACO	David Champagne (appt. exp. 5/93)
Health Officer	Joanne Armitage (appt. exp. 11/92)
Fire Chief	Richard H. White (appt. exp. 5/93)
Fire Wards	William Lanham (term exp. 5/92)
	Richard H. White (term exp. 5/93)
	Daniel Hughes (term exp. 5/94)
Public Works	Michael Ellingwood (appt. exp. 5/92)
Department	Thomas Roy (appt. exp. 5/92)
	John Walsh (appt. exp. 5/93)
	Edward Barton (appt. exp. 5/93)
	Edward Stringham, Chr. (appt. exp. 5/94)
	Albert D'Antonio Ex-officio
Trustees of Cemeteries	Cynthia Thomas (term exp. 5/92)
	William Lanham (term exp. 5/93)
	Richard Groton (term exp. 5/94)
Library Trustees	Martha Tucker (term exp. 5/92)
	Mary Beth Kelly (term exp. 5/93)
	Susan MacDonald (term exp. 5/94)
Trustee of the Trust	David Pickett (term exp. 5/92)
Funds	Russell Cox (term exp. 5/93)
	Gene Doherty (term exp. 5/94)
Moderator	Wayne Semprini (term exp. 5/92)
Supervisor of Checklist	Joann Ireland (term exp. 5/92)
	Rowena Alessi (term exp. 5/94)
Planning Board	Marcia Whitehouse (term exp. 5/96)
	Ernest Arsenault (appt. exp. 5/92)
	Priscilla T. Drinker (appt. exp. 5/92)

	Charles Petlick, Chr. (appt. exp. 5/93)
	Howard Crosby (appt. exp. 5/93)
	Etoile Holzaepfel (appt. exp. 5/94)
	Barton Carr (appt. exp. 5/94)
(alternate)	Walter H. Liff (appt. exp. 5/94)
(alternate)	Robert Beecher (appt. exp. 5/95)
	Clinton H. Springer Ex-officio
Board of Adjustment	Gene Doherty (appt. exp. 5/92)
	Russell Cox (appt. exp. 5/92)
	Paul Clark, Chr. (appt. exp. 5/93)
	Robert Devore (appt. exp. 5/93)
	Janet Harrigan (appt. exp. 5/94)
(alternate)	Normand Dugas (appt. exp. 5/93)
(alternate)	Donald Moore (appt. exp. 5/95)
(alternate)	Paul Cullen (appt. exp. 5/95)
Conservation Commission	Raymond Burzynski (appt. exp. 5/92)
	Carol Lincoln (appt. exp. 5/92)
	Wm. B. Marshall, Chr. (appt. exp. 5/93)
	Barbara Kingston (appt. exp. 5/94)
	Albert D'Antonio Ex-officio
Mosquito Control Board	Darel Fletcher (indef. appt.)
Emergency Mgt. Director	Richard White (appt. exp. 5/94)
Deputy Emer. Mgt. Dir.	Richard Hopley (appt. exp. 5/94)
Building Inspector	Gary Varrell (indef. appt.)
Archives and Record Committee	Mary White (appt. exp. 5/92)
	Jeanette White (appt. exp. 5/92)
	Eugene Morrill, Chr. (appt. exp. 5/94)
	Frederick White (appt. exp. 5/94)
Budget Committee	Barbara Becker (term exp. 5/92)
	F. Andrew Schulte, Chr. (term exp. 5/93)
	Roderick MacDonald (term exp. 5/94)
	Peter Gamester Ex-officio
	John Miller Sch. Board Member
Recreation Committee	Barbara B. Fletcher, Chr. (appt. exp. 5/92)
	Lucy Silva (appt. exp. 5/93)
	Scott J. Maddock (appt. exp. 5/94)
	Karen Pridham (appt. exp. 5/94)
	Jeanne Windham (appt. exp. 5/95)
	Marie DeVore (appt. exp. 5/95)
	Dannie K. Barrett Ex-officio
Representative to General Court District 18	John J. McCarthy
	John Coffey
	Elizabeth Greene
	Herbert Drake
Senate District 24	Burton Cohen

SELECTMEN'S LETTER

Yes, there have been changes during the past year. First of all, we have lost to a well deserved retirement (after 13 years of devoted service) our Administrative Assistant, Joanne Arsenault. We know that you all join us in wishing Joanne and her husband Ed many happy years of retirement.

Our office, which in itself was rearranged this past year, is now under the able direction of Pam Cullen and our newest employee, Barbara Hardy. Take a minute to stop in and say hello. We think you'll be as proud as we are of their professionalism and their capabilities.

1991 was a year that brought us several very destructive storms, the worst of which were the August 18th violent wind shear, Hurricane Bob the next day, and the Halloween back lash. Many are to be commended for their exemplary performance during these very trying times. We would especially like to thank Dannie Barrett and his crew, Chief Richard White and the entire fire department, Steve Tabbutt our road agent and his crew, as well as Chief Rick Henderson and the police department. At times, it seemed as if nature would succeed in turning our little island upside down, but through the worst of the weather, the best of our community spirit seemed to shine through.

The press and some others have taken us to task for what they perceive as our inactivity or insensitivity as respects the old Wentworth Hotel facility. In reality, New Hampshire Statutes empower your Selectmen to administer your will as expressed at Town Meeting, and to enforce the laws and ordinances of the town and state. The future of the Hotel and the ultimate use of the surrounding area shall be determined by the owners of the property and appropriate town Boards.

Town Boards and Committees continue to need your help. Please step forth, not only with your thoughts and ideas, but if at all possible, your time. We always need new people.

Albert D'Antonio, Chairman
Peter Gamester
Clinton H. Springer

**TOWN CLERK'S RECORD
OF TOWN MEETING,
MAY 14, 1991**

TOWN OFFICERS ELECTED

TOWN CLERK	Eugene W. Morrill	136 votes
SELECTMEN, 3 YEARS	Peter Gamester	112 votes
TOWN TREASURER	William B. Marshall III	133 votes
TAX COLLECTOR	Joanne L. Arsenault	107 votes
ROAD AGENT	Steve Tabbutt	139 votes
TRUSTEE OF TRUST FUNDS, 3 YEARS	Gene F. Doherty	131 votes
LIBRARY TRUSTEE, 3 YEARS	Susan MacDonald	130 votes
LIBRARY TRUSTEE, 2 YEARS	Mary Beth Kelly	131 votes
CEMETERY TRUSTEE, 3 YEARS	Richard W. Groton	135 votes
BUDGET COMMITTEE, 3 YEARS	Roderick M. MacDonald	80 votes
FIRE WARD, 3 YEARS	Daniel M. Hughes	127 votes

Number of eligible voters: 633
Votes cast: 143

**RECORD OF VOTING ON WARRANT ARTICLES
(SUMMARY)**

Article : To choose town officers (see above)

- : Authorization for selectmen to borrow in anticipation of taxes; Adopted by unanimous vote.
- 3. Authorization for selectmen to apply for, accept and expend money from other sources as per RSA 31:95-b; Adopted by unanimous vote.
- 4. Special appropriation of \$150,000 for replacement of Main Street water line and issuance of bonds therefor; Adopted by ballot, 82 "yes", 4 "no".
- 5. General Appropriation; Deferred until next after Article 11.
- 6. Authorization for selectmen to accept gifts, legacies and trusts, as per RSA 31:19; Adopted by voice vote.
- 7. Authorization for sale of furniture from old library with proceeds to establish trust, interest from which to be used for purchase of library books. Article was

amended to exclude items of historic value, and to retain the following:

12 Windsor chairs with arms,
7 Windsor chairs without arms,
2 Large library tables with green laminate tops,
1 Barrister's bookcase
6 Window shades,
1 Children's table with 4 chairs,
2 School benches,
and numerous pictures for wall hangings.

This article, as amended above, was adopted by unanimous vote.

8. Authorization for selectmen to convey real estate acquired by Tax Collector's deed, following public auction, or otherwise, as per RSA 80:80; Adopted by voice vote.
9. Authorization for selectmen to establish or amend fees, as per RSA 41:9-a; Adopted by voice vote.
10. Authorization for Tax Collector to accept prepayment of taxes, as per RSA 80:52-a; Adopted by voice vote.
11. Authorization for Town Clerk to accept voter registration, as per RSA 654:8 and 654:9; Adopted by voice vote.
5. Appropriation Article. Motion by Edward Stringham to appropriate \$988,143 was seconded by Peter Gamester. Amendment to Line Item 36 (Water Main Replacement) to read \$200,000 instead of \$150,000, was moved by Richard White and seconded by Andrew Schulte. Amendment was defeated by hand vote, 10 yes, 32 no. Original motion to appropriate \$988,143 was then adopted by voice vote.
12. Amendment to Zoning Ordinance, VI-B, Penalty, from \$10 to \$100; Adopted by ballot: 99 yes, 36 no.
13. Amendment to Building Code, Section 8, Fees; Adopted by ballot, 94 yes, 39 no.
14. Amendment to Building Code, Section 8 (c), Fees; Adopted by ballot, 97 yes, 36 no.
15. Amendment to Building Code, Section 8 (f), Fees; Adopted by ballot, 97 yes, 33 no.

16. Amendment to Building Code, Section 1 (c), Adopted by ballot, 99 yes, 32 no.

17. Reports: No reports given.

18. Other Business:

Motion by Donald Moore to have Budget Committee present and explain the town budget at future meetings; Defeated by hand vote, 8 yes, 31 no.

Motion by Andrew Schulte to affirm the intent of the 1990 vote to spend up to \$16,000 to paint and stabilize the old library building; defeated by hand vote, 15 yes, 24 no.

A true summary, attest:

Eugene W. Morrill, Town Clerk

TOWN OF NEW CASTLE, NEW HAMPSHIRE

TOWN CLERK'S RECORD OF SPECIAL TOWN 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" and "nae") was declared **AFFIRMATIVE** by the Moderator.

ARTICLE I: Gene Doherty and Robert DeVore, co-chairman 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 in 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

**SPECIAL TOWN MEETING HELD AT THE
RECREATION BUILDING,
GREAT ISLAND COMMON,
MONDAY, DECEMBER 2, 1991.**

The Moderator, Wayne Semprini, called the meeting to order at 7:02 PM.

The Moderator stated the purpose of the meeting by reading Article I of the warrant.

The Moderator re-read Article I as follows: "to see if the Town will vote to name the Selectmen as agents to expend the Fire Department Capital Reserve Fund."

The article was duly moved and seconded from the floor, upon which the Moderator called for a voice vote. The vote was unanimous in the affirmative.

The Moderator then asked if there were any other business to come before the meeting. There being none, the Moderator declared the meeting adjourned at 7:04 PM.

A true and correct report of the Special Town Meeting.

Eugene W. Morrill
Town Clerk

TOWN OF NEW CASTLE, NEW HAMPSHIRE

1991 ASSESSED VALUATION REPORT

	<u>ACRES</u>	1991 <u>ASSESSED VALUATION</u>	<u>TOTALS</u>
LAND (Items 1A, B & C) List all improved and unimproved (include wells, septic & paving)			
BUILDINGS (Items 2A, 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)		\$0	
B. Residential	344.67 AC	\$79,067,000	
C. Commercial/Industrial	14.52 AC	\$4,292,100	
D. Total of Taxable Land (A, B & C)	359.19 AC		
E. Tax Exempt & Non-Taxable (\$ 8,728,000)	112.56 AC		
2. Value of Buildings Only (Exclude Amounts Listed on items 3, 4, 5, & 6)			\$83,359,100
A. Residential		\$79,269,000	
B. Manufactured Housing as defined in RSA 674:31		\$0	
C. Commercial/Industrial		\$1,953,400	
D. Total Taxable Buildings (A, B & C)			\$72,222,400
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.			
6. Electric			
7. Oil Pipeline			
Telephone			
8. Mature Wood & Timber (RSA 79:5)			\$396,300
9. Valuation Before Exemptions (Total of 1D, 2D, 3, 4, 5, 6 & 7)			
10. Blind Exemption (RSA 72:37)			\$155,581,500
11. Elderly Exemption (RSA 72:39, 72:43-b, 72:43-f & 72:43-h)			
12. Physically Handicapped Exemption (RSA 72:37-a)			(Number - 1) \$ 15,000
13. Solar/Windpower Exemption (RSA 72:62 & 72:66)			(Number - 1) \$ 5,000
14. School Din/Dormitory/Kitchen Exemption (RSA 72:23)			
15. Water/Air Pollution Control Exemption (RSA 72:12-a)			
16. Wood Heating Energy System Exemption (RSA 72:69)			
17. Total Dollar Amount of Exemptions (Items 10 to 16)			\$20,000
18. Net Valuation on Which the Tax Rate is Computed (Item 9 minus 17)			\$155,561,500

1991 EMERGENCY MANAGEMENT REPORT

On August 18 & 19, 1991, Emergency Management operations were put into place as the "Microburst and Hurricane Bob" hit New Castle. Town departments worked together as one during these two days while the severe weather was with us. The work did not stop here. The Public Works crews continued for two weeks cleaning up. The Emergency Management office attended meetings with state and federal officials working towards federal financial assistance. The town's administrative office kept track of all the costs the town incurred related the storm.

Emergency Management continues to participate with the Radiological Emergency Response Plan as Seabrook Station continues to operate. The Town of New Castle scored extremely high marks with the Federal Emergency Management Agency during the 1990 graded exercise. The graded exercises, trainings and organizational planning prepares training made August 18 & 19 operations a simple task to organize and meet the needs of the town.

On August 19, evacuation was recommended to those low areas in town because of the storm surge. The Church's Parish Hall was used as the evacuation center. Evacuation procedures are written into most emergency plans whether it be Seabrook or a hurricane. Planning for evacuation must include the special needs of the blind, deaf, handicapped, elderly and those that have no transportation. If you are one of these individuals, please contact this office or the Police Department, so that we can meet your needs during the time of an emergency evacuation. **YOUR RESPONSE WILL BE KEPT STRICTLY CONFIDENTIAL.**

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

Respectfully Submitted,

Richard H. White
Emergency Management Director

PUBLIC WORKS DEPARTMENT

The water distribution system and sewer collection system are owned by the Town and are the responsibilities of your Public Works Commission. We purchase the water on a volume basis from Portsmouth. The sewage is pumped to the Pierce Island Plant. We are charged for this on a gallonage basis, plus a fixed overhead (plant) charge.

The WATER SYSTEM: The Town water system incorporates approximately four miles of water lines serving metered users. Along Wentworth Road are another 75 households that are served directly by the City of Portsmouth. The Town water lines have been upgraded in recent years. Last year we replaced the old line on Main St., the last major line that needed replacement. The water rates should remain the same this year as last. With the changes in water testing regulations by the State, monitoring of the lines is much more complicated and time consuming. These changes include new requirements on cross connections, especially those with pools, water lines on docks, commercial water use, etc.

Overall, the water system is in excellent condition, and with proper maintenance it should do the job. Cost factors depend on the charges we incur from Portsmouth. With added federal and state regulations, costs are increasing for the treatment and distribution of water, and a portion of those increases will be passed onto us.

The SEWER SYSTEM: The Town sewer system consists of approximately four miles of sewer lines and the three pumping stations that serve 200 users, including the Wentworth complex, and the Coast Guard Station. The lift station requires daily monitoring and constant extensive repairs. The sewer system does not serve the residences along Wentworth Road, and some other isolated areas. These residents must rely on septic systems.

There will be a 10% increase in sewer rates in 1992, due primarily to the increased need to build reserves for the replacement (and ongoing maintenance) of the lift stations. An extension of the system on Locke Road is scheduled for this year, to serve properties in that area. This is being done at the expense of the property owners, under a limited period franchise contract.

A special thanks to our now retired "keeper of the record and keeper of order" Joanne Arsenault, for a super job. Her constant humor and comments made stops at the Town Hall always interesting. Pam Cullen and Barbara Hardy will now be handling the Public Works office functions.

Dan Barrett continues to handle our emergencies, as well as system maintenance. We had numerous problems with service interruptions this past year, during the Main Street replacement project, plus some breakdowns at the lift stations and waterline flushings.

The Public Works generally meet on the second Tuesday of each month; your attendance is encouraged. Occasionally meeting times may be changed, so please check with Town Hall.

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

Ed Stringham submitted this report shortly before he died on April 4. As Chairman of the town's Public Works Commission, he has been a member since 1979. During those years, he has overseen the maintenance and renewal of much of the water and sewer system, including replacement of the Main Street line last summer. The town will miss the technical and managerial competence he devoted to serving the village. Those with whom he worked, like his many friends in the community, will miss his engaging sense of humor, his warm smile, and his sunny personality.

TOWN OF NEW CASTLE, NEW HAMPSHIRE

Tax Rate Computation

		Tax Rates
Net Assessed Valuation		\$155,957,800
Appropriation	\$988,143	
Revenues	<u>\$597,230</u>	
Net Appropriation	390,913	
Add: Overlay	46,503	
Credits	<u>9,500</u>	
Sub Total	<u>56,003</u>	
	446,916	
Less: Shared Rev. Returned to Town	<u>3,629</u>	
Approved Town Effort		443,287
Municipal Tax Rate		2.84
School Portion		
Net School Assessment	415,429	
Less: Shared Rev. Returned to Town	<u>19,602</u>	
Approved Tax Amount		395,827
Regional School Assessment		<u>0</u>
Approved School Effort		395,827
School Tax Rate		2.54
County Portion		
Net County Assessment	174,751	
Less: Shared Rev. Returned to Town	<u>3,258</u>	
Approved County Amount		171,493
County Tax Rate		<u>1.10</u>
Combined Tax Rate		<u><u>6.48</u></u>

Commitment Analysis

Total Property Taxes Assessed	1,010,607
Less: Credits	9,500
Add: Precinct Commitment	<u>0</u>
Property Tax Commitment	<u><u>1,001,107</u></u>

Proof of Rate		
Valuation	Tax Rate	Assessment
155,957,800	6.48	1,010,607

TOWN OF NEW CASTLE, NEW HAMPSHIRE
SCHEDULE OF CITY/TOWN PROPERTY
June 30, 1991

	Value
1. a. City/town hall, land & buildings	\$ 327,200.00
b. Furniture & equipment	\$30,000.00
2. a. Libraries, rec. hall, land & buildings	\$ 883,700.00
b. Furnitures & 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	\$ 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	\$ 7,129,201.00

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
 SCHEDULE OF LONG-TERM DEBT - ALL FUNDS
 June 30, 1991**

	BOND PRINCIPAL							BOND INTEREST				
	Original Issue	Interest Rate	Maturity Date	Balance 7/1/90	Issued 7/1/90-6/30/91	Paid 7/1/90-6/30/91	Balance 6/30/91	Due 7/1/91-6/30/92	Due Subsequently	Paid 7/1/90-6/30/91	Due 7/1/91-6/30/92	Due Subsequently
Sewer System	\$645,000	5.00%	1/15/2006	\$355,700	-	\$22,300	\$333,400	\$22,300	\$311,100	\$17,785	\$16,670	\$115,465
Recreation/ Library Building	\$750,000	7.62%	1/15/2004	700,000	-	50,000	650,000	50,000	600,000	52,650	48,900	294,150
				\$1,055,700		\$72,300	\$983,400	\$72,300	\$911,100	\$70,435	\$65,570	\$409,615

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
TOWN OFFICIALS' SURETY BONDS IN FORCE
June 30, 1991**

Selectmen		
Albert D'Antonio	Peerless Insurance Co	\$ 5,000
Clinton Springer	Peerless Insurance Co.	5,000
Peter Gamester	Peerless Insurance Co.	5,000
Tax Collector		
Joanne Arsenault	Peerless Insurance Co.	53,000
Deputy Tax Collector		
Pamela Cullen	Peerless Insurance Co.	53,000
Treasurer		
William B. Marshall III	Peerless Insurance Co.	53,000
Deputy Treasurer		
Karen Arsenault	Peerless Insurance Co.	53,000
Town Clerk		
Eugene Morrill	Peerless Insurance Co.	27,000
Deputy Town Clerk		
Henry F. Bedford	Peerless Insurance Co.	27,000
Trustees of Trust Funds		
David Pickett	Peerless Insurance Co.	25,000
Gene Doherty	Peerless Insurance Co.	25,000
Russell Cox	Peerless Insurance Co.	25,000
Library Trustees		
Martha Tucker	Peerless Insurance Co.	5,000
Mary Beth Kelly	Peerless Insurance Co.	5,000
Susan McDonald	Peerless Insurance Co.	5,000

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 1991

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of New Castle, New Hampshire, 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, 1991.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 1991

2. PURPOSE OF FUND AND 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. Governmental 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 for construction of major capital facilities.

B. Enterprise Fund Types

Water and 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 the 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 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.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 1991

3. TRUST FUNDS

Trust funds consists of the following:

	Fund Balances	
	Reserved for Endowments	Reserved for specific Purposes
Cemetery Care	\$ 37,024	\$24,036
Library	8,010	0
Capital Reserve	70,000	18,222
Great Island Common	1,401	3,381
Bicentennial Park Care	836	987
Recreation Department	2,504	810
	\$ 119,775	47,436

**4. ACCOUNT GROUP 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 and 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 4 - 6.

6. ENTERPRISE FUNDS

Property, Plant and 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.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 1991

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 fail value determined in those instances whereby historical cost could not be readily ascertained.

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

Item	Useful life	Y/E 6/30/91	Depreciation
Water service lines	75 years		\$ 4,671
Sewerage service lines	75years		14,631
Sewerage pumping stations	331/3 years		10,557
			\$ 29,859

**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, 1991**

	Government Fund Types		Fiduciary Fund Types
	General Fund	Capital Project	Trust Funds
Revenues:			
Taxes	\$ 1,069,935		
Licenses, permits, and fees	78,688		
Federal government		6,765	
State of New Hampshire	61,869		
Charges for services	42,989		
Miscellaneous sources	45,547	6,730	12,012
Total Revenues	1,299,028	13,495	12,012
Expenditures:			
General government	111,014		4,075
Public safety	225,229		
Highways and streets	43,884		
Sanitation	57,797		
Health	9,140		
Welfare			
Culture and recreation	92,275	39,252	830
Conservation	20		
Debt service	143,344		
Interfund transfers out	10,000		
Payments to other governments	560,767		
Total Expenditures	1,253,470	39,252	4,905
Excess of revenues over (under) expenditures	45,558	(25,757)	7,107
Other financing sources (uses)			
Excess of revenue and other sources over (under) expenditures and other uses	45,558	(25,757)	7,107
Fund Balances - July 1, 1990	137,670	44,202	40,329
Fund Balances - June 30, 1991	\$ 183,228	\$ 18,445	\$ 47,436

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, 1991

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property taxes	\$ 1,059,132	\$ 1,059,158	\$ 26
Boat taxes -		7,060	7,060
Interest & penalties on taxes	1,400	3,717	2,317
	1,060,532	1,069,935	9,403
Licenses, permits & fees:			
Motor vehicle permit fee	77,000	74,976	(2,024)
Building permits -		1,197	1,197
Other licenses, permits & fees	33,300	2,515	(30,785)
	110,300	78,688	(31,612)
Federal government:			
Other federal grants & reimbursements	-	-	-
State of New Hampshire:			
Shared revenue - block grant	30,000	40,580	10,580
Highway block grant	7,500	7,483	(17)
Water pollution grant	12,500	13,208	708
Other state grants & reimbursements	400	598	198
	50,400	61,869	11,469
Charges for services:			
Income from departments	39,750	41,320	1,570
Other charges	-	1,669	1,669
	39,750	42,989	3,239
Miscellaneous sources:			
Sale of municipal property	1,500	2,200	700
Interest on investments	15,000	16,507	1,507
Rental of property	1,500	250	(1,250)
Fines & forfeits	5,650	3,245	(2,405)
Insurance dividends & reimbursements		10,239	10,239
Contributions & donations	5,000	-	(5,000)
Other miscellaneous sources	20,000	13,106	(6,894)
	48,650	45,547	(3,103)
TOTAL REVENUES	1,309,632	1,299,028	(10,604)

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, 1991

	General Fund		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Welfare:			
Direct assistance	\$ 10,000	-	\$ 10,000
Culture and recreation:			
Parks and recreation	46,000	62,128	(16,128)
Library	18,000	18,062	(62)
Patriotic purposes	-	200	(200)
Recreation/Library building	20,000	11,221	8,779
Recreation commission	-	664	(664)
Other cultural & recreational	5,000	-	5,000
	89,000	92,275	(3,275)
Conservation:			
Other conservation	1,100	20	1,080
Debt service:			
Principal - long-term debt	71,500	72,300	(800)
Interest - long-term debt	67,500	71,044	(3,544)
Interest - other	2,500	-	2,500
	141,500	143,344	(1,844)
Interfund transfers out:			
Transfers to trust funds	10,000	10,000	-
Payments to other governments:			
County taxes	171,405	171,405	-
School district taxes	389,362	389,362	-
	560,767	560,767	-
TOTAL EXPENDITURES	1,389,161	1,253,470	135,691
Excess of revenue over (under) expenses	(79,529)	45,558	125,087
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Excess of rev. & other sources over (under) exp. & other uses	(79,529)	45,558	125,087
Fund Balance - July 1, 1990	137,670	137,670	-
Fund Balance - June 30, 1991	\$ 58,141	\$ 183,228	\$ 125,087

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, 1991

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>EXPENDITURES:</u>			
General government:			
Executive	\$ 50,000	\$ 26,568	\$ 23,432
Election, reg. & vital stats.	1,200	9,100	(7,900)
Financial administration	35,500	46,263	(10,763)
Revaluation of property	4,000	4,202	(202)
Legal expense	7,500	7,761	(261)
Personal administrating	18,000	-	18,000
Planning and zoning	2,000	1,483	517
General government buildings	40,000	7,814	32,186
Cemeteries	4,200	7,077	(2,877)
Insurance - unallocated	26,200	746	25,454
Other general government	5,000	-	5,000
	193,600	111,014	82,586
Public safety:			
Police	126,820	149,384	(22,564)
Ambulance	7,500	6,870	630
Fire	47,250	57,160	(9,910)
Building inspection	30,800	1,626	29,174
Emergency management	21,000	10,189	10,811
	233,370	225,229	8,141
Highway and streets:			
Administration	-	239	(239)
Highways & street maintenance	43,000	28,304	14,696
Street lighting	19,000	15,341	3,659
	62,000	43,884	18,116
Sanitation:			
Administration	4,024	10,193	(6,169)
Solid waste collection	75,000	30,398	44,602
Solid waste disposal	-	12,961	(12,961)
Solid waste clean-up	-	4,245	(4,245)
	79,024	57,797	21,227
Health:			
Administration	-	81	(81)
Pest control	2,000	2,310	(310)
Health agencies & hospitals	6,800	6,749	51
	8,800	9,140	(340)

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
BALANCE SHEET
ENTERPRISE FUNDS
June 30, 1991**

	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 43,188	\$ 202,284	\$ 245,472
Accounts receivable	1,191	7,154	8,345
Total current assets	44,379	209,438	253,817
Property, Plant, & Equipment:			
Equipment	7,707	2,585	10,292
Service lines & stations	396,197	1,428,884	1,825,081
Less accumulated depreciation	(37,764)	(185,106)	(222,870)
Total Property, plant & equipment	366,140	1,246,363	1,612,503
TOTAL ASSETS	\$ 410,519	\$ 1,455,801	\$ 1,866,320
<u>LIABILITIES AND EQUITY</u>			
Current Liabilities:			
Deposits & accounts payable	-	200	200
Total current liabilities	-	200	200
Equity:			
Contributed capital*	315,722	1,436,118	1,751,840
Retained earnings	94,797	19,483	114,280
Total Equity	410,519	1,455,601	1,866,120
TOTAL LIABILITIES AND EQUITY	\$ 410,519	\$ 1,455,801	\$ 1,866,320

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

TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF INCOME AND EXPENSES
AND RETAINED EARNINGS
ENTERPRISE FUNDS
for the year ended June 30, 1991

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating revenues:			
User sales	\$ 40,503	\$ 60,551	\$ 101,054
Other	4,425	12,795	17,220
	<u>44,928</u>	<u>73,346</u>	<u>118,274</u>
Less cost of sales:			
Water purchases	(21,218)	-	(21,218)
Sewerage assessment	-	(15,537)	(15,537)
Gross operating profit	<u>23,710</u>	<u>57,809</u>	<u>81,519</u>
Less operating expenses:			
Salaries & fees	5,935	12,073	18,008
Electricity	0	3,718	3,718
Repairs	5,501	6,909	12,510
Answering & paging	<u>0</u>	<u>2,297</u>	<u>2,297</u>
Total operating expenses	<u>11,436</u>	<u>24,997</u>	<u>36,433</u>
Depreciation	<u>4,671</u>	<u>25,188</u>	<u>29,859</u>
Net Income	<u>\$ 7,603</u>	<u>\$ 7,624</u>	<u>\$ 15,227</u>
Retained earnings, July 1, 1990	<u>87,194</u>	<u>11,859</u>	<u>99,053</u>
Net Income	<u>7,603</u>	<u>7,624</u>	<u>15,227</u>
Retained earnings, June 30, 1991	<u>\$ 94,797</u>	<u>\$ 19,483</u>	<u>\$ 114,280</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF CHANGES
IN FINANCIAL POSITION
ENTERPRISE FUNDS
for the year ended June 30, 1991**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Funds provided:			
Net income (loss) for the year	\$ 7,603	\$ 7,624	\$ 15,227
Add back depreciation	<u>4,671</u>	<u>25,188</u>	<u>29,859</u>
	<u>12,274</u>	<u>32,812</u>	<u>45,086</u>
Funds applied:			
Equipment	<u>4,084</u>	<u>85</u>	<u>4,169</u>
*Increased in working capital	<u><u>\$ 8,190</u></u>	<u><u>\$ 32,727</u></u>	<u><u>\$ 40,917</u></u>
<u>Changes in elements of working capital:</u>			
Increase (decrease) in current assets:			
Cash	\$ 12,034	\$ 29,596	\$ 41,630
Accounts receivable	(789)	3,131	2,342
Inventory	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
	<u>7,245</u>	<u>32,727</u>	<u>39,972</u>
Increase (decrease) in current liabilities:			
Deposits & accounts payable	<u>(945)</u>	<u>-</u>	<u>(945)</u>
*Increase in working capital	<u><u>\$ 8,190</u></u>	<u><u>\$ 32,727</u></u>	<u><u>\$ 40,917</u></u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE -
NON-EXPENDABLE TRUST FUNDS
for the fiscal year ended June 30, 1991**

Revenues:

Capital reserve funds	\$ 10,000
Cemetery care	1,950
Library gifts	100
Disbursement from capital reserve funds	<u>(5,000)</u>

Net Income	7,050
-------------------	--------------

Fund Balance - July 1, 1990	<u>112,725</u>
-----------------------------	----------------

Fund Balance - June 30, 1991	<u><u>\$ 119,775</u></u>
------------------------------	--------------------------

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
STATEMENT OF CHANGES IN
FINANCIAL POSITION -
NON-EXPENDABLE TRUST FUNDS
for the fiscal year ended June 30, 1991**

Increase in working capital:

Net income from operations	\$ 7,050
----------------------------	----------

Elements of increase in working capital:

Cash	<u><u>\$ 7,050</u></u>
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**TOWN OF NEW CASTLE, NEW HAMPSHIRE
1992-1993 BUDGET PRESENTATION**

TOWN OF NEW CASTLE, NEW HAMPSHIRE

1992-1993 BUDGET PRESENTATION

PURPOSES OF APPROPRIATION (RSA 31:4)		1	2	3	4		5
					Budget Committee		
Acct. No.	W.A. No.	*Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensnung Fiscal Year (omit cents)	Recommended Ensnung Fiscal Year (omit cents)	Not Recommended (omit cents)	
GENERAL GOVERNMENT							
4130	Executive	27020		25015	25168		
4140	Elec Reg. & Vital Stat	8454		9060	9060		
4150	Financial Administration	38693		50278	50109		
4152	Revaluation of Property	2500		3400	3400		
4153	Legal Expense	7500		16000	16000		
4155	Employee Benefits						
4191	Planning and Zoning	2000		2000	7000		
4194	General Government Bldg.	15200		15200	15200		
4195	Cemeteries	4728		10500	10500		
4196	Insurance						
4197	Advertising and Reg. Assoc.						
--	--						
4199	Other General Government	5000		5000	5000		
PUBLIC SAFETY							
4210	Police	146076		163715	163715		
4215	Ambulance	11760		15100	15100		
4220	Fire	75015		72057	72057		
4240	Building Inspection	2862		2810	2872		
4290	Emergency Management	6850		16522	16522		
--	--						
HIGHWAYS AND STREETS							
4312	Highways and Streets	40162		40242	40242		
4313	Bridges						
4316	Street Lighting	6100		6100	6100		
--	--						
SANITATION							
4323	Solid Waste Collection	33200		33200	33200		
4324	Solid Waste Disposal	41700		43600	43600		
--	--						
WATER DISTRIBUTION & TREATMENT							
4332	Water Services	39620		43400	43400		
4335	Water Treatment	85970		81300	81300		
--	--						
HEALTH							
4414	Pest Control	2575		2781	2781		
4415	Health Agencies and Hospitals	8000		8000	8200		
--	--						
WELFARE							
4442	Direct Assistance	10000		10000	10000		
4444	Intergovernmental Wel. Pay'ts.						
--	--						
--	--						
Sub-Totals (carry to top of page 3)		620,985		675,280	680,526		

TOWN OF NEW CASTLE, NEW HAMPSHIRE

1992-1993 BUDGET PRESENTATION

Acct. No.	W.A. No.	1	2	3	4		5
		*Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Budget Committee		Not Recommended (omit cents)
		Recommended Ensuing Fiscal Year (omit cents)					
Sub-Totals (from page 2)		620,985		675,280	680,526		
CULTURE AND RECREATION							
4520	Parks and Recreation	50275		48715	48715		
4550	Library	21875		23562	23562		
4583	Patriotic Purposes	0		7000	7000		
-- --							
CONSERVATION							
4612	Purchase of Natural Res.						
4611	Conservation Commission	600		600	600		
-- --							
REDEVELOPMENT AND HOUSING							
-- --							
ECONOMIC DEVELOPMENT							
-- --							
DEBT SERVICE							
4711	Princ.-Long Term Bonds & Notes	72300		87300	87300		
4721	Int.-Long Term Bonds & Notes	62108		66855	70855		
4723	Interest on TAN						
-- --							
CAPITAL OUTLAY							
4903	NCFD Addition	0		20000	20000		
4909	Main Street Water Line	150000		0	0		
-- --							
OPERATING TRANSFERS OUT							
4914	To Capital Reserve Funds:	10000		10000	10000		
-- --							
-- --							
-- --							
4916	To Trust and Agency Funds: (RSA 31:19-a)						
-- --							
TOTAL APPROPRIATIONS		988,143		939,312	948,558		

TOWN OF NEW CASTLE, NEW HAMPSHIRE

1992-1993 BUDGET PRESENTATION

MS-7

		1	2	3	4
SOURCES OF REVENUE	W.A. No.	*Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
Acct. No. TAXES					
3120 Land Use Change Taxes					
3180 Resident Taxes					
3185 Yield Taxes					
3189 Other Taxes Boat Taxes		2500		5000	5000
3190 Int. & Pen. on Delinquent Taxes		2500		3000	3000
— Inventory Penalties		500		500	500
LICENSES, PERMITS AND FEES					
3210 Business Licenses and Permits GITI		1000		3000	3000
3220 Motor Vehicle Permit Fees		70000		80000	80000
3290 Other Licenses, Permits & Fees		3300		4260	4260
FROM FEDERAL GOVERNMENT					
3319 Other					
FROM STATE					
3351 Shared Revenue		14091		30000	30000
3353 Highway Block Grant		8423		9140	9140
3354 Water Pollution Grants		12839		12500	12500
3356 State & Fed. Forest Land Reimb.					
3357 Flood Control Reimbursement					
3359 Other Gas Tax Refund		400		450	450
FROM OTHER GOVERNMENT					
3379 Intergovernmental Revenues					
CHARGES FOR SERVICES					
3401 Income from Departments		34000		39250	39250
3409 Other Charges Fines & Forfeits		3650		2950	2950
MISCELLANEOUS REVENUES					
3501 Sale of Municipal Property Cemetery Lots		1500		1700	1700
3502 Interest on Investments		15000		10000	10000
3509 Other Insurance rebate, RERP training		22150		22000	22000
INTERFUND OPERATING TRANSFERS IN					
3914 Capital Reserve Fund					
—					
—					
3915 Enterprise Fund					
Sewer —		85970		81300	81300
Water —		39620		43400	43400
Electric —					
3916 Trust and Agency Funds					
OTHER FINANCING SOURCES					
3934 Proc. from Long Term Notes & Bonds		150000			
— Fund Balance		129787		30000	30000
TOTAL REVENUES AND CREDITS		597,230		378,450	378,450

Total Appropriations	948,558
Less: Amount of Estimated Revenues, Exclusive of Taxes	378,450
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	570,108

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 1992**

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 twelfth of May, 1992 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 1992-1993 upon credit of the Town and to issue its notes therefor in accordance with 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 authorize the Library Trustees to apply for, accept, and expend, without further action by the Town Meeting, money from the state, federal, or other governmental unit or a private source which becomes available during the fiscal year, as permitted by RSA 31:25 and RSA 41:6.

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

ARTICLE VIII: 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 IX: 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 X: On petition of Donald A. Moore and 27 other legal voters of New Castle to request the Budget Committee to give a brief explanation of the town budget at annual town meetings; this explanation should include a description of significant changes in budgeted items over the prior year's budget, a listing of items representing policy changes or accounting changes, and a projection of the tax impact.

ARTICLE XI: On petition of Lorna Collins and 35 other legal voters of New Castle to direct the Planning Board to draft a Historic District Ordinance for consideration at the next town meeting.

ARTICLE XII: Are you in favor of amending the Town of New Castle Zoning Ordinance, Section IV, E.1 by inserting the words "District West of Wentworth Road" after the word Residential, and inserting the words "District East of Wentworth Road" after the word Beach?

Item would then read; Land in this district may be used as permitted in the Residential District West of Wentworth Road and Oceanside and Beach District East of the Wentworth Road if the requirements of the subdivision regulations and other pertinent municipal ordinances are met.

ON THE BALLOT

ARTICLE XIII: Are you in favor of amending the Town of New Castle Zoning Ordinance, Section IV, E.7 by inserting the word "Hotel" into the current section?

Item would then read; The permitted development may contain up to 15% of the total HOTEL floor area for retail sales of convenience goods including the sale of food, pharmaceuticals, gifts, and stationery,

ON THE BALLOT

ARTICLE XIV: Are you in favor of amending the Town of New Castle Zoning Ordinance, Section IV, B.12 by changing "family unit" to "dwelling unit"?

Item would then read; Each structure moved or erected shall be situated on a lot having an area of not less than 20,000 square feet per dwelling unit,

ON THE BALLOT

ARTICLE XV: Are you in favor of amending the Town of New Castle Zoning Ordinance, Section X A. by adding a new regulation that would become X A 3. The current Sections X A 3 and X A 4 would be renumbered to X A 4 and X A 5?

Proposed item would read; The replacement or expansion of any non-conforming building or structure that is intentionally demolished, all or in part, must either conform to the regulations of the district in which the building or structure is located, or the exterior must be a replica or reproduction in size, shape, and volume, of the building or structure that was demolished.

ON THE BALLOT

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

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

Given under our hand and seals the 17th day of April, in the year of our Lord, Nineteen Hundred and Ninety Two.

Albert D'Antonio, Chairman

Clinton H. Springer

Peter Gamester

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended June 30, 1991**

DR.

----- Levies of -----
1991 1990 Prior

Uncollected Taxes - Beg. of Fiscal Year

Property Taxes
Resident Taxes
Land Use Change Tax
Yield Taxes
Sewer Rents

Taxes Committed to Collector:

Property Taxes	\$1,059,162.00
Resident Taxes	
National Bank Stock	
Land Use Change Tax	
Yield Taxes	
Sewer Rent/Water	\$2,209.37
Other Utilities:	
Added Warrant	\$126.00
Property Inv. Fines	\$581.00

Added Taxes:

Property Taxes
Resident Taxes

Overpayments:

a/c Property Taxes	\$39.74
a/c Resident Taxes	
a/c Rounding	\$4.00

Interest Collected on Delinquent Taxes	\$2,735.84
--	------------

Penalties Collected on Resident Taxes

Total Debits	<u><u>\$1,064,857.95</u></u>
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**TOWN OF NEW CASTLE, NEW HAMPSHIRE
TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended June 30, 1991**

CR.

	-----Levies of----- 1991	1990	Prior
Remitted to Treasurer During Fiscal Year:			
Property Taxes		\$1,059,201.74	
Resident Taxes			
Land Use Change Tax			
Yield Taxes			
Sewer Rents/Water		\$2,009.11	
National Bank Stock			
Other Utilities:			
Property Inv. Fines		\$543.00	
Interest on Taxes		\$2,735.84	
Penalties on Resident Tax			
Discounts Allowed:			
Abatements Allowed:			
Property Taxes		\$130.00	
Resident Taxes			
Yield Taxes			
Sewer Rent/Water		\$200.26	
Property Inv. Fine		\$38.00	
Uncollected Taxes End of Fiscal Year:			
Property Taxes	\$17,231.15		\$8,622.78
Resident Taxes			
National Bank Stock			
Land Use Change Tax			
Yield Taxes			
Sewer Rents			
Other Utilities:			
Total Credits	<u>\$17,231.15</u>	<u>\$1,064,857.95</u>	<u>\$8,622.78</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
TAX COLLECTOR'S REPORT
Summary of Tax Sales/Tax Lien Accounts
Fiscal Year Ended June 30, 1991**

DR.

— Tax Sale/Lien on Account of Levies of —
1989 1988 Prior

Balance of Unredeemed Taxes of Fiscal Year:	
Taxes Sold/Executed to Town During Fiscal Year:	\$8,622.78
Subsequent Taxes Paid:	
Interested Collected After Sale/Lien Execution:	96.56
Redemption Cost:	
Total Debits	\$8,719.34

CR.

Remittance to Treasurer During Fiscal Year:	
Redemptions	\$1,038.36
Interest and Cost after Sale	\$96.56
Abatements During Year	
Deded to Town During Year	
Unredeemed Taxes End of Year	\$7,584.42
Unredeemed Subsequent Taxes	
Unremitted Cash	
Total Credits	<u>\$8,719.34</u>

**FISCAL REPORT OF TOWN CLERK
FOR YEAR ENDING JUNE 30, 1991**

RECEIPTS

Motor vehicle (Number Registered, 890)	\$74,976.00
Dog Licenses (Number Licensed, 119)	455.50
Dog Fines & Penalties	49.00
Marriage Licenses (Number of Licenses Issued, 11)	363.00
Filing Fees for Elections	7.00
Clerk Fees	2,057.50
All Other Sources	<u>212.71</u>
Total Receipts	<u>\$78,120.71</u>

PAYMENTS

Remittances to Town Treasurer	\$78,120.71
-------------------------------	-------------

I certify that the foregoing is a true and correct summary of the financial transactions in the office of the Town Clerk for the fiscal year beginning July 1, 1990 and ending June 30, 1991.

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, 1991.

Town of New Castle-General Fund, Money Market	\$83,684.83
Town of New Castle-General Fund, NOW Account	83,193.44
Capital Project Fund, Money Market	13,534.07
Library Equipment Account, Money Market	2,085.41
Department of Public Works-Sewer, CD	60,940.46
Department of Public Works-Sewer, CD	54,966.97
Department of Public Works-Money Market	26,298.55
Department of Public Works-NOW Account	95,679.95
Department of Public Works-Sewer, Money Market	7,586.56

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

Respectfully Submitted,
Bill Marshall, Treasurer

TOWN CLERK/HISTORIAN REPORT

New Castle witnessed three town meetings in 1991. The first, held January 8, authorized the selectmen to withdraw from the recycling facility portion of the Southeast Regional Refuse District agreement. It also heard the report of the special committee established for the purpose of researching options for disposition of the old library building on Main Street. This report is on file at the town clerk's office for inspection by the public.

The second meeting, the annual town meeting, was held on May 14th at the Recreation Building, Great Island Common.

The third meeting was held at the same place on December 2nd., and authorized the selectmen to "expend the Fire Department Capital Reserve Fund".

Detailed summaries of all three of these meetings may be found elsewhere in this Town Report.

I am happy to report that the program for restoration of town records is continuing. This past year Volume 8, covering the years 1900 to 1916, was deacidified and beautifully rebound in green goatskin. Barring unforeseen accident it should be good for another three to four hundred years. The next volume, a massive book nearly four inches thick and measuring 9 by 14 inches, is scheduled to be done later this year.

Plans are under way for the celebration of our three-hundredth anniversary of the town's incorporation next year. A series of events including a parade, picnic, archives exhibit and other attractions will mark the occasion. Details will be forthcoming in future issues of "Great Island Items".

The town clerk's office is open on Mondays, Wednesdays and Fridays between the hours of 9 AM and 1 PM. Emergency matters may be handled by telephoning me at home: 436-3843.

Again, I would like to express my gratitude to the people of New Castle for the opportunity to serve the town that has been my home for these many years.

Respectfully Submitted,

Eugene W. Morrill
Town Clerk

**LONG RANGE PLANNING COMMITTEE
NEW CASTLE, NEW HAMPSHIRE**

June 12, 1991

Board of Selectmen
Town of New Castle

Gentlemen:

The Long Range Planning Committee, after having been at work for two years, has probably accomplished all that it can as a committee and this is our final report to you.

Probably our major accomplishment has been to affect the thinking of the members of a number of town boards. Our formal recommendations are summarized in the attached tabulation. Complete records of our meetings and activities are on file with the town clerk.

The committee has not achieved all that it hoped to. *Attached is a brief discussion of four areas we see needing some further attention.

I gave some thought to the committee size, composition, and procedures. *Attached are my personal comments as chairman for the benefit of future committees.

Our last recommendation is that every seven to ten years a new Long Range Planning Committee be appointed.

Unless there are specific questions or issues you want us to address further, we feel our task is complete and that the committee disband.

Respectfully Submitted,

Long Range Planning Committee

Donald A. Moore
Chairman

(*Copies of the final report at the Town Hall)

BOARD OF ADJUSTMENT REPORT

The Board of Adjustment heard two appeals for 1991. These variances were both for Article B-13, Section IV. This article deals with a minimum of ten (10) feet between the lot line and any part of a structure moved or erected. Both of these variances were granted.

Respectfully submitted,

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

ROAD AGENT REPORT

During the past year we experienced several severe storms, which required many hours of clean-up time. The work done during the past year at the end of Ocean Street saved many hours of clean-up. The woodchipper purchased in 1989 really paid off in August.

I would like to thank all those who helped out during the August storms.

This past winter was light on snow, but the weather has caused considerable frost damage to road surfaces. If funds permit, I would like to rework sections of Walton Road and Main Mast Circle.

Respectfully Submitted,

Steve Tabbutt
Road Agent

PLANNING BOARD REPORT

The Planning Board has been busy the past year dealing with various proposals submitted by the Henley Corporation concerning the Wentworth-By-The-Sea property. As this is being written in early March, there is no proposal before us on a Master Site Plan. The previously approved Wentworth-By-The-Sea site plan expired in February, 1992. The Henley Corporation has been concentrating on subdividing the property associated with the existing 21 housing units. A Public Hearing on this subdivision will probably occur at the May, 1992, regularly scheduled Planning Board meeting.

The Planning Board members have remained unchanged, although we have begun using alternates, to fill in for the regular members unable to participate for various reasons. We welcome Bob Beecher and Walter Liff. We are very appreciative of their participation. Their input and presence enable more discussion, and in some cases, fulfill our obligation to maintain a quorum.

The Board welcomes input from the citizens of the Town, and would like to work with any group that may desire to make changes to the Ordinances. Any proposal for change require a Public Hearing, and must be carefully reviewed to ensure the proposed change does what is intended.

The board is recommending two minor changes to the Zoning Ordinance this year. These proposed changes are on the Town Warrant.

Respectfully Submitted,

Charles Petlick, Chairman

1991 NEW CASTLE FIRE DEPARTMENT REPORT

1991 was another record setting year for the New Castle Fire Department, as we responded to 64 incidents, representing an 8% increase over 1990. 52 of those calls were in town with no serious fires. 1990's weather was the key factor for the above normal incident rate. Over half of the in town calls were weather related.

Fire Prevention is a silent player in our daily lives. It is probably one of the last items on our minds as we live in this fine community. We need to practice fire prevention to keep our families and homes safe. Assistant Chief Richard Hopley is the department's Fire Prevention Officer. He is available to answer any questions and help with your fire prevention problems. The department's Training Officer, Captain John Uitts, presented the annual Fire Prevention Week program to the school children. John also gave a fire prevention/ extinguisher class to the summer help at the Portsmouth Yacht Club.

It has been stated that, "*A Fire Department Is Only As Good As Its Training*". During 1991, our training program was expanded to accomplish more in the limited time set aside for training. Under the direction of the Training Officer, the Company Officers instructed multiple smaller classes simultaneously. Rotation of personnel in these smaller classes provided for better one on one hands on instruction. We also continue to have day time training for those working the afternoon shifts who can not make the Monday Evening drills.

Perhaps the most significant advancement during 1991 was the equipping and training for "Cold Water Rescue". We believe most people will agree, that over the last five years, activity on the waterfront has multiplied at least two fold if not more. As new ways are found to enjoy the ocean around us, we must be prepared to respond to a water emergency.

Last year we spoke of Emergency Medical Services in New Castle and lack of, during the first twelve to fifteen minutes of a medical emergency. It is our hope that 1992 will lead to a concrete foundation to fill this twelve to fifteen minute gap. We call on the medical community of New Castle to participate in discussions and the future of Emergency Medical Services in New Castle.

The Town of New Castle will sooner or later have to deal with the need to fill the time requirements of the Fire Chief. The work load, demands, liabilities and laws must be complied with. Again, I will state that there is a need for a full time Fire Chief. I propose that the Fire Chief's position

include the Forest Fire Warden, Emergency Management Director, and Emergency Medical Services Coordinator positions. Each of these services and positions need the fire service for survival. I would also include Building Inspector position, as 75% or more of the requirements in the building code are fire safety issues. In 1992, I will recommend that Board of Selectmen and Firewards create a committee to review the needs of leadership and management in these areas and make recommendations.

Remember August 18 & 19? During those two days many residents required the services of the Fire Department. The firefighters volunteer their time with only stipend salaries & benefits. Membership is the key to the volunteer fire service. New members are needed to continue the success of the New Castle Fire Department. The department is requesting New Castle residents to get involved. Currently we have a membership of 26 with 12 living out of town. Joining the New Castle Fire Department will be one of the most challenging experiences you will ever face.

The success I enjoy as New Castle's Fire Chief and the fire services the Town benefits from, are derived from the New Castle Firefighters. To these firefighters and their families-you can be proud of your actions, and you are generous with your time. The department recognizes the support we receive from the residents of New Castle and we thank you.

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.

1991 Report of Incidents

Alarm Activations 7	Structure Fire 1
Arcing/Down Wires 5	Rescues 4
Auto Accidents 2	Water Evacuation 22
Chimney Fires 1	Mutual Aid to Greenland 3
Grass/Brush Fire 1	Mutual Aid to Hampton 1
Hazardous Materials Calls 5	Mutual Aid to Newington 1
Lock Out 1	Mutual Aid to Portsmouth 3
Smoke Scares 3	Mutual Aid to Rye 4

TOTAL ALARMS 64

May Your House Numbers Always Be Present

Respectfully Submitted,

Richard H. White
Fire Chief

TOWN OF NEW CASTLE, NEW HAMPSHIRE
Trust Funds
Statement of Receipts and Disbursements
(for twelve months ending June 30, 1991)

Principal Funds	Bal. 6/30/90	Receipts	Disbursements	Bal. 6/30/91
Cemetery Care	\$27,424.00			\$27,424.00
Library	\$12,909.67	\$100.00	*\$5,000.00	\$8,009.67
Great Island Common	\$1,400.93			\$1,400.93
Bicentennial Park Care	\$836.27			\$836.27
Amazeen Trust	\$2,504.00			\$2,504.00
Cemetery Maintenance	\$7,650.00	\$1,950.00		\$9,600.00
Sanitary Landfill	\$20,000.00			\$20,000.00
Fire Department	\$40,000.00	\$10,000.00		\$50,000.00
Total	\$112,724.87	\$12,050.00	\$5,000.00	\$119,774.87
INCOME				
Cemetery Care	\$22,643.06	\$3,801.94	\$3,477.45	\$22,967.55
Library		\$830.42	\$830.42	\$0.00
Great Island Common	\$3,080.90	\$300.35		\$3,381.25
Bicentennial Park Care	\$864.98	\$121.62		\$986.60
Amazeen Trust	\$625.95	\$183.64		\$809.59
Cemetery Maintenance	\$944.17	\$721.22	\$596.91	\$1,068.48
Sanitary Landfill	\$5,770.43	\$2,065.89		\$7,836.32
Fire Department	\$6,399.53	\$3,986.63		\$10,386.16
Total	\$40,329.02	\$12,011.71	\$4,904.78	\$47,435.95

*Funds, transferred to cost of construction of new library facility
per will of Elizabeth T.C. Rand

TOWN OF NEW CASTLE, NEW HAMPSHIRE
Trust Funds
Balance Sheet
For Year Ending June 30, 1991

ASSETS

Cash, Savings, and CD's	<u>\$167,210.82</u>
TOTAL ASSETS	\$167,210.82

FUNDS

Expendable Principal	\$119,774.87
Expendable Income	<u>\$47,435.95</u>
TOTAL FUNDS	\$167,210.82

**TOWN OF NEW CASTLE
PUBLIC LIBRARY**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDING JUNE 30, 1991**

CASH ON HAND JULY 1, 1990		
NOW Account	\$13,053.96	
Savings Account	1,516.80	
Petty Cash	32.67	
Fines	10.45	
TOTAL		14,613.88

RECEIPTS		
Town Appropriations	18,000.00	
Donations (Gifts, Bequests, Etc.)	2,866.55	
Trust Funds (Interest from)	863.28	
Non-Resident Cards and Reimbursements	282.40	
Fines and Photocopies Income	196.65	
NOW Account Interest	217.88	
Savings Account Interest	84.21	
Miscellaneous Income	60.00	
TOTAL RECEIPTS		22,570.97

TOTAL CASH AND RECEIPTS **37,184.85**

DISBURSEMENTS		
Salaries	10,531.00	
Tax Expense	805.61	
Telephone	879.13	
Postage	84.80	
Books and Periodicals	7,835.73	
Supplies	1,659.12	
Maintenance, Upkeep	399.99	
Landscaping	10,744.00	
Audio/Video	448.12	
Petty Cash	300.00	
Education/Conferences		
Dues/Memberships	402.00	
Mileage	9.25	
Reading Programs/Story Hour	236.95	
Flowers/Gifts Etc.	36.00	
TOTAL DISBURSEMENTS		34,371.70

BALANCE **2,813.15**

CASH ON HAND-JUNE 30, 1991		
NOW Account	1,169.02	
Savings Account	1,601.01	
Petty Cash	28.85	
Fines	14.27	

TOTAL **2,813.15**

REPORT OF THE NEW CASTLE LIBRARY TRUSTEES

The New Castle Public Library has enjoyed another exciting and successful year. Our patronage and book circulations continue to climb. Five hundred residents have library cards and book circulation has increased to 9,400 titles. These figures show the tremendous increase in usage the library has experienced this year.

The library was able to add a research computer to our list of services. The library purchased the computer with grant money from the State of New Hampshire. The encyclopedia program enables the patron to do research and print out any information needed. This added service has been a big success with our patrons. We still offer all our traditional services including the inter-library loan program, books on tape, a typewriter for patron use, and videos. These are only a few of the many services your library offers.

A large book drop was installed this year due to the large volume of books being returned. The book drop was also purchased with state grant money.

The trustees would like to publicly thank our devoted librarian, Jane Barrett, for her tireless efforts. Our library would not be what it is today if it was not for all her hard work. We commend her for a job well done.

The trustees also want to acknowledge our wonderful volunteers. The New Castle Library would not be able to offer our patrons the excellent service they receive without these volunteers. Their dedication to the library is outstanding. Our volunteers, Millie Chapdelaine and Lois Sofarelli, have volunteered 500-600 hours each this year. Our many thanks.

We would like to express our gratitude and appreciation to the Friends of the Library. They have been very generous to the library this past year. Their donations were used to purchase classics, videos, talking books, and children's non-fiction books.

The growth of patron usage has shown our library to be a precious community resource. In addition to serving the residents of New Castle, the library also serves the Maude Trefethen School and other clubs and groups. Meeting the needs of New Castle's citizens, associations, and institutions remains the top priority of your library board of trustees. We look forward to serving you in the coming year.

Respectfully Submitted,

Martha Tucker, Trustee
Mary Beth Kelly, Trustee
Susan MacDonald, Trustee

SUPERVISORS OF CHECKLIST

Supervisors of checklist are in session prior to each election. Time, date, and place of sessions are posted on corrected checklists in the Post Office and the display case in front of the Town Hall. Notification of up coming sessions are also published in the Portsmouth Herald.

Verification of the checklist was carried out under the provisions of RSA 654:38 which states that the supervisors shall verify the checklist in 1981 and once every 10 years thereafter. A corrected checklist was filed with the Secretary of State (RSA 654:39).

At the 1991 Town Meeting an affirmative vote on Article XI allows one to register with the Town Clerk under the provisions of RSA 654:8 and RSA 654:9. This may be done at Town Hall during the regular office hours of the Town Clerk.

As of Dec. 31, 1991, there were 577 registered voters: 289 Republicans; 144 Democrats; 144 Independents.

Respectfully Submitted,

Rowena Alessi
Joann Ireland
Marcia Whitehouse

REPORT OF COMMISSIONER TO THE ROCKINGHAM PLANNING COMMISSION

I was appointed as New Castle's Representative to the Rockingham Planning Commission in August by the Selectmen. The Town may have two Commissioners. Anyone interested in the other position should contact one of the Selectmen.

The Commission meets monthly at various towns, with their headquarters in Exeter. Topics concerning planning issues, particularly of a regional interest, are discussed. The Commission is staffed by professional planners and can provide considerable assistance to member towns.

Although New Castle is unique in its size and general character, attendance at the Commission meetings has provided me with considerable insight into the planning efforts of neighboring towns. A large amount of printed material is usually provided as well. Some of this information is beneficial to the Planning Board and of use to other Town Boards.

During this past year, the Commission has provided assistance on a number of questions regarding the development of the Wentworth properties. They reviewed our ordinances and made suggestions for possible revisions. They revised our ordinances to reflect the changes authorized by the Town at the May, 1991, Town Meeting. They printed and delivered the revised ordinances.

Respectfully Submitted,

Charles Petlick

MOSQUITO CONTROL COMMISSION REPORT

Try as hard as we might, humans do not control the environment. Mother Nature does, as we were shown on August 18th and 19th when two separate storms pummeled the area with wind and rain. The effect the storms had on the mosquito population was immediate. Forced inland by hurricane winds, newly hatched salt marsh mosquitoes were soon everywhere in the seacoast. Residents spending extra time outside for post-hurricane chores were assaulted by these ferocious daytime biters. Hurricane Bob left us with six inches of rain. In less than one week, mosquito larvae were developing in any stagnant water. Mosquito larvae were found in birdbaths, flower pots, rain barrels, roadside puddles, rockpools, tires, swamps, ditches, and many other places.

Heavy rains usually trigger mosquito larvae to hatch. Residents can combat mosquitoes by emptying any container holding water, changing the water in the birdbath frequently and placing a screen over the rain barrel. If the breeding area is a swamp, ditch, depression, etc., contact Seacoast Area Mosquito Control Project at 778-3906. A crew will survey the site for mosquito activity. Larviciding, controlling mosquito larvae, begins in April with the spring thaw and continues into September.

The bacteria, *Bacillus thuringiensis israelensis* or Bti, is used to control larvae. Bti is safe for fish, birds, mammals, including humans, frogs, amphibians and nearly all insects. In addition to the bacteria, a hormone was also used to disrupt the lifecycle of the mosquito.

Another biting fly which is a nuisance during July and August is the greenhead fly. Greenhead flies are related to deer flies, equally annoying. A noninsecticidal and successful means of control continues to be the black box. These boxes are placed on the salt marsh where greenhead flies mature. Hopefully, the flies will be attracted to the boxes instead of warm blooded animals. Once the flies get into the trap, escape is difficult. Heat and desiccation kill the flies. Many spiders and praying mantis have discovered these "fast food" boxes, taking advantage of the abundant prey. The black box works best on the marsh where the flies hatch, however, residents who want to build their own boxes should contact the Project for directions.

Residents who do NOT want their property sprayed for mosquitoes must contact the Project or your Mosquito Control Commission with your request. Please call or write every spring. The address is Seacoast Area Mosquito Control Project, P.O. Box 46, Stratham, N.H., 03885 or call 778-3906. All requests will be honored.

Respectfully Submitted,

Sarah T. MacGregor
Director/Entomologist
Seacoast Area Mosquito Control
Project

BUILDING INSPECTOR'S REPORT

PERMITS ISSUED;

New Residential Units	2
Remodeling Residential Units	33
Inspection Work in Progress	4

Questions concerning BOCA Building Codes or Town Ordinances can be answered by calling 436-5126.

Respectfully Submitted,

Gary W. Varrell
Building Inspector

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Town of New Castle
New Castle, New Hampshire

I have audited the accompanying general purpose financial statements of the Town of New Castle, New Hampshire, as of and for the year ended June 30, 1991, as listed in the 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. 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 accordance with the practices followed by other municipal entities in the State of New Hampshire, the financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

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, 1991, 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 a 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.

August 29, 1991

R. R. Bergeron

(The complete text of the auditor's report is available at the Town Hall)

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

Position	Annual Salary
Selectmen,	Chairman \$1,700
Selectmen (2)	\$1,600
Town Clerk	\$4,400
Treasurer	\$1,500
Collector of Taxes	\$1,700
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 their service is most valuable to the success of our Town affairs. These individuals deserve the whole hearted thanks of the community for their civic involvement.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1991**

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups	
	General Fund	Capital Project	Enterprise Funds		Trust Funds		General Long-Term Debt	
ASSETS								
Cash	\$ 166,993	\$ 15,541	\$ 245,472		\$ 167,211			
Accounts receivable		2,904	8,345					
Due from other governments	2,526							
Property, plant, and equipment, net	24,816		1,612,503					
Tax liens receivable								
Amount to be provided for retirement of general long-term debt								983,400
Total Assets	\$ 194,335	\$ 18,445	\$ 1,866,320		\$ 167,211			\$ 983,400
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable and deposits	\$ 11,107		\$ 200					
General obligation bonds payable								983,400
Total Liabilities	11,107		200					983,400
Fund Equity:								
Contributed capital			1,751,840					
Retained earnings			114,280					
Fund balances:								
Reserved for endowments (Note 3)						119,775		
Reserved for specific purposes (Note 3)						47,436		
Unreserved:								
Designated		18,445						
Undesignated								
Total Fund Equity	183,228	18,445	1,866,120			167,211		
Total Liabilities and Fund Equity	\$ 194,335	\$ 18,445	\$ 1,866,320			\$ 167,211		\$ 983,400

CONSERVATION COMMISSION REPORT

The Commission is involved in the appearance of all public property in Town. We are also involved in assisting the State in protecting the shoreline and our remaining wetland areas, be they public or private land. It is important for residents of New Hampshire to realize that, by State law, practically all activity within 100 feet of salt water or a salt marsh is now regulated. It does not matter that you own the land. To help determine if your project falls within the 100 foot buffer zone there is a map at Town Hall showing all our properties and the 100 foot zone. Permit applications are also available at Town Hall. We encourage you to plan months ahead for work in the Zone because it takes that long to get a permit from the State Wetlands Board.

During 1991 your Conservation Commission reviewed the following applications to the State Wetlands Board:

1. To level an area and unauthorized disposal of storm debris in the 100 foot buffer zone - Justin Cross, Jr.
2. To repair a seawall - Nicholas Tilney
3. To face a concrete wall with granite - Howell Russell
4. To rebuild a garage - Edmund Tarbell
5. To construct a cape style house on Locke Road - Richard Cowern
6. To amend a permit to allow replacement of 165 square feet of rip rap removed in storm - Robert Wildes
7. To replace two or three pilings - George Ricker
8. To connect the house at 71 Main Mast Circle to Town sewer - the Gvozdenovics
9. To connect the house at 63 Laurel Lane to Town sewer - Philip French
10. To do retaining wall work and other landscaping at 66 Laurel Lane - Margaret French
11. To replace a culvert on beach side of dike - William Harrington
12. To reconstruct and enlarge porch - Bevuell Harris

Respectfully Submitted,

Bill Marshall - Chairman
Ray Burzynski
Barbara Kingston
Carol Lincoln

**ANNUAL REPORT
CEMETERY TRUSTEES
1991**

Care and maintenance of Town Cemeteries begins in early spring and continues through October. The tremendous wind storm we all experienced in the month of August was quite a disaster, breaking numerous tree limbs and uprooting some of our huge trees. Additional damage occurred to numerous head stores. Some were blown over and several were broken as was the boundary fence at the back of the cemetery.

Another costly and annual upkeep is the partial "wash-out" of the two hilly cemetery roads every spring.

In essence we endeavor to keep all Town Cemeteries looking well kept as we listen to friendly and serious suggestions.

Respectfully Submitted,

Richard Groton
Cynthia Pridham Thomas
William Lanham

ANIMAL CONTROL OFFICER'S REPORT

Well, it's been another good year for Animal Control. I kept very busy during the summer months with various jobs. The town developed a skunk problem, and it was quite a feat removing them. Three families of skunks were successfully relocated to a farm in Rye (they seemed to go happily). If you suspect you have any little visitors under or near your home, please DO NOT go near them! If there are little ones the parents are likely to be vicious. Please call me as soon as possible so I can safely remove them.

There was really only one other Animal Control problem, (less of a problem than last year) and that was dogs running at large. Dogs can not be out on their own without someone walking them. I realize that dogs do get away (or break their leash), but not once a week! So let's try to keep a closer track of man's (or woman's) best friend. While out walking the dog, please keep in mind that our town ordinance on excrement removal states you must have a way to remove the "business" your dog leaves behind.

Since spring is rapidly approaching there are a few things to keep in mind for your pet. First of all, remember to have your dog licensed with the town by May 1st. Also, make sure your pet's shots are all up to date, so they will stay happy and healthy.

If you have any questions concerning your pets, of the laws regarding them, please don't hesitate to call me at the Police Department. Have a safe and happy year with your pet!

Respectfully Submitted,

Ptl. David H. Champagne
Animal Control Officer

NEW CASTLE POLICE DEPARTMENT

In the past year we have restructured the police department so that it has become a more streamlined and effective unit. We have introduced and implemented several new programs that we feel have been very successful.

Last fall Doug Cummings successfully completed a two week Field Officer Training School at the N.H. Police Standards and Training Council, in Concord. Based in part on the information received at this seminar, he has totally restructured and updated our training program, during the quieter winter months. His many hours of work will give the Town a more professionally trained police department, better able to cope with today's changing liability and safety issues.

Historically we have had a problem enforcing the laws and ordinances in the Common and beach area during the summer months. We have tried various methods of enforcement with varying degrees of success. Last summer, Officer David Champagne initiated a bicycle patrol program that was not only used at the Common and beach, but also on the back roads of Town. This program has successfully bridged the gap between the cruiser and foot patrols. Dave will be back out there on bike patrol as soon as the warm weather has returned.

This May, New Castle will hold its first Drug Abuse Resistance Education (D.A.R.E.) Graduation. The fifth and sixth grades have successfully completed the eighteen week course. The students have been very receptive to the program, and have been a pleasure to teach. I would like to thank the teachers for their support and cooperation with the D.A.R.E. program. I am looking forward to starting the next class.

Last, but not least, I would like to note that Doug Cummings was promoted to the rank of sergeant, effective January, 1992. Doug has served the department for seven years. Congratulations, Sgt. Cummings!

STATISTICS:

	1990	1991
Investigations	36	40
Assaults	4	4
Burglaries	3	1
Thefts	22	12
Criminal Mischief	5	13
Arrests	12	19
Summons	69	73
Accidents	11	9

Respectfully Submitted,

Richard A. Henderson
Chief of Police

1991 REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens. They are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service. They are to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Castle, any open burning requires a written fire permit prior to lighting the fire. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire. Be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

Respectfully Submitted,

Richard H. White
Forest Fire Warden

Lee Gardner
Forest Ranger

Robert D. Nelson
Chief, Forest Protection

**BIRTHS RECORDED IN THE TOWN OF NEW CASTLE
JANUARY 1, 1991 - DECEMBER 31, 1991**

NAME OF CHILD	SEX	DATE OF BIRTH	PLACE OF BIRTH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Megan Ann Wooley	F	March 8, 1991	Portsmouth, NH	Mark R. Wooley	Becky Lee Palmer
Brennan Kevin Callahan	M	March 26, 1991	Exeter, NH	Kevin J. Callahan	Deborah Anne Carrier
Erin Chelsea Hendrickson	F	June 4, 1991	Portsmouth, NH	Jon D. Hendrickson	Karen Pauline Smith
Ryan Eugene Thompson	M	July 28, 1991	Portsmouth, NH	Donald B. Thompson	Mary Ann Kreimer
Elizabeth Marie Mountford	F	September 6, 1991	Portsmouth, NH	Walter J. Mountford	Deborah J. Mountford
Dustin Foss Whitehouse	M	October 23, 1991	Portsmouth, NH	Glenn F. Whitehouse	Jane Marie Whitehouse

**DEATHS RECORDED IN THE TOWN OF NEW CASTLE
JANUARY 1, 1991 - DECEMBER 31, 1991**

NAME OF DECEASED	SEX	AGE	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Charllotte C. Conover	F	85	January 13, 1991	Portsmouth, NH	Courtney Conover	Mae Sears
Benjamin A. Rowland	M	81	June 21, 1991	Portsmouth, NH	Benjamin H. Rowland	Mary A. Smith
Jeremy P. Stewart	M	21	July 9, 1991	Portsmouth, NH		
Mary T. Schaffer	F	94	August 9, 1991	New Castle, NH	Edmund C. Tarbell	Emmeline A. Souther
Nancy H. Boote	F	70	August 25, 1991	New Castle, NH	Arthur Howe	Janet Rogers
Florence E. Bridle	F	83	August 27, 1991	Portsmouth, NH	Wendell VanBubar	Celia Tilley
Louis J. Roy, Jr.	M	34	August 28, 1991	New Castle, NH	Louis J. Roy, Sr.	Eleanor W. Dempster
Pauline S. MacDonald	F	99	September 7, 1991	Rye, NH	Fred W. Severance	Annie O. Smart
George B. Almgren	M	80	November 2, 1991	Portsmouth, NH	Kenneth Almgren	Agnes Larson
Helen E. Roche	F	53	November 27, 1991	New Castle, NH	William Lanagan	Florence Butts
Marilda T. Cabana	F	86	November 28, 1991	New Castle, NH	Alfred LeDuc	Helen Robinson

MARRIAGES RECORDED IN THE TOWN OF NEW CASTLE

JANUARY 1, 1991 - DECEMBER 31, 1991

GROOM'S NAME	BRIDE'S NAME	DATE OF MARRIAGE	WHERE MARRIED
Eugene C. Fisk	Betty Ann Quelch	March 9, 1991	New Castle
Daniel J. Rollins	Tara Lyn Chase	April 13, 1991	New Castle
Michael R. Goddard	Lorna Jeanne Healey	April 19, 1991	New Castle
Mark N. Taratus	Kathleen Ann Roy	June 29, 1991	New Castle
Samuel H. Chase	Lea Anne Golter	July 20, 1991	Portsmouth, NH
Mitchell D. Shuldman	Diane Louise Schaefer	August 11, 1991	Portsmouth, NH
Rollin G. Klick	Hattie Lynn Blumer	August 12, 1991	New Castle
Glenn F. Trueman	Rebecca Marie Powers	September 21, 1991	New Castle
Gregory M. Bosworth	Cassandra Kay Hatch	October 12, 1991	New Castle
Eric Sawyer	Julie Lynne Levesque	November 15, 1991	New Castle

BOSTON POST CANE

The Boston Post Cane has been presented to the oldest citizen in New Castle since 1909. This year's recipient is Annie M. Theiler who is 95 years old. She is the mother of Mrs. Anne Finn and lives at 188 Portsmouth Avenue, New Castle, 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.

