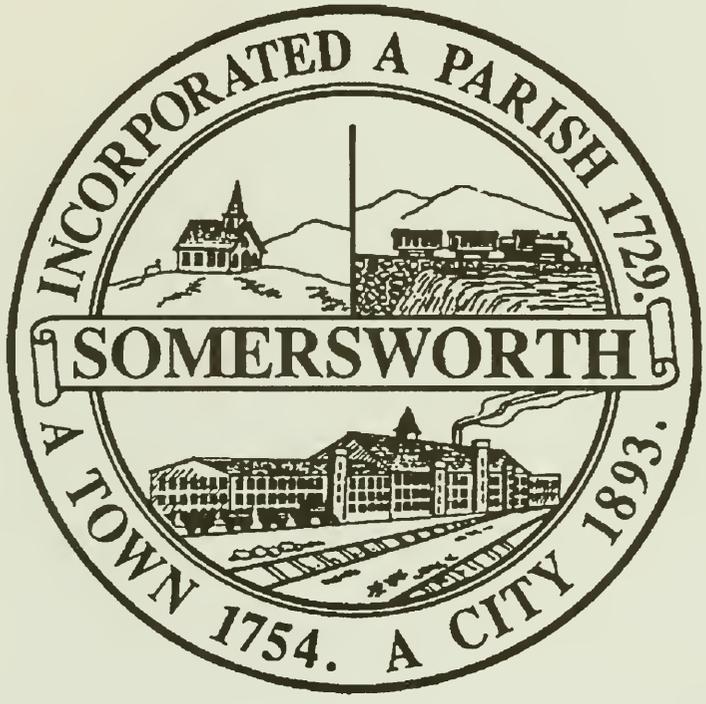


1704hp  
35-2.07  
5696  
955/59

Somersworth, New Hampshire

# Annual Report



1988 - 1989

---



---

# TABLE OF CONTENTS

|  |       |
|--|-------|
| Capital Projects Funds   |       |
| Combining Balance Sheet . . . . .  | 51    |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .             | 52    |
| City Clerk . . . . .   | 15    |
| City Manager . . . . .   | 12-14 |
| City Officials . . . . .   | 4-6   |
| Combined Balance Sheet   |       |
| All Fund Types and Account Groups . . . . .  | 37    |
| Combined Statement of Revenues, Expenditures and Changes in Financial Position                   |       |
| All Governmental Fund Types and Expendable Trust Funds . . . . .                                 | 38    |
| Detail Schedule of Revenues and Other Financing Sources -  |       |
| Budget and Actual - General Fund . . . . .   | 40-41 |
| Detail Schedule of Expenditures  |       |
| Budget and Actual - General Fund . . . . .   | 42-44 |
| Engineering Department . . . . .   | 19    |
| Enterprise Funds   |       |
| Combining Balance Sheet . . . . .  | 47    |
| Combining Statement of Revenues, Expenditures and Changes in Retained Earnings . . . . .         | 48    |
| Expendable Trust Funds   |       |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .             | 54    |
| Fire Department . . . . .  | 20-22 |
| Highway Department . . . . .   | 29    |
| Housing Authority . . . . .  | 31-33 |
| Ordinances . . . . .   | 10-11 |
| Petitions . . . . .  | 9     |
| Planning and Economic Development Department . . . . .   | 17-18 |
| Police Department . . . . .  | 23-24 |
| Public Library . . . . .   | 34-35 |
| Proprietary Fund Types   |       |
| Combined Statement of Cash Flows . . . . .   | 46    |
| Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance . . . . . | 45    |
| Recreation Department . . . . .  | 30    |
| Resolutions . . . . .  | 7-8   |
| Schedule of Changes in General Fixed Assets . . . . .  | 55    |
| Schedule of General Fixed Assets . . . . .   | 56    |
| Special Revenue Funds  |       |
| Combining Balance Sheet . . . . .  | 49    |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances . . . . .             | 50    |
| Statement of Revenues, Expenditures and Other Financing Sources                                  |       |
| Budget and Actual - General Fund . . . . .   | 39    |
| Tax Collector . . . . .  | 16    |
| Trust Funds  |       |
| Combining Balance Sheet . . . . .  | 53    |
| Wastewater Treatment Facility . . . . .  | 25    |
| Water Works . . . . .  | 26-28 |
| Welfare Department . . . . .   | 36    |



**The Honorable James M. McLin, Mayor**

(Foster's Daily Democrat Photo)

---

---

# CITY OFFICIALS

**Mayor**

James M. McLin,  
Term Exp. Jan. 1990

**City Manager**

Philip L. Munck

**Councilman Ward I**

Estelle Perron, Resigned  
James Morrisette, Replaced  
Term Exp. Jan. 1992

**Councilman Ward 2**

Timothy Tapscott,  
Term Exp. Jan. 1992

**Councilman Ward 3**

Anne DeSerres,  
Term Exp. Jan. 1992

**Councilman Ward 4**

William Bigger, Deceased  
Roland Frechette, Replaced  
Term Exp. Jan. 1992

**Councilman Ward 5**

Romeo Messier,  
Term Exp. Jan. 1992

**Councilmen at Large**

Albert Cormier, Term expired  
George Bald, Replaced  
Term Exp. Jan. 1990  
John E. Chick,  
Term Exp. Jan. 1990  
Brian P. Tapscott,  
Term Exp. Jan. 1990  
Roger Berube,  
Term Exp. Jan. 1990

**Assessor**

Shirley White

**Code Enforcement Officer**

Monica R. Nann-Johnson,  
Resigned  
Elvin Wilmouth, Replaced

**City Clerk**

Nancy A. Liebson

**Clerk of Court**

Patricia Dorr

**District Court Judge**

Clyde R. Coolidge

**Special Justice**

Judy Roberts

**Fire Chief**

Paul Vallee

**Police Chief**

Patrick L. Cote

**Welfare Officer**

Doris Dupuis

**Plumbing & Electrical****Inspector**

Robert Kirouac

**City Engineer**

Norman G. Leclerc

**Solicitor**

Shaheen, Capiello  
Stein & Gordon

**Director of Public Works**

Greg Mack

**Tax Collector**

Patricia Flanagan

**Finance Officer**

Thomas Marcoux

**City Planner**

Kathleen Brown

**Assessors**

Term 3 years  
Salary \$500 Yearly  
Normand Shaw,  
Term Exp. March 1991  
James Cowan,  
Term Exp. March 1992

**Board of Adjustment**

No Salary: Term 3 years  
Francis Vincent  
Term Exp. July 28, 1991  
Anne DeSerres,  
Term Exp. July 28, 1989  
Carole Adams,  
Term Exp. July 28, 1990  
Paul Cazeault,  
Term Exp. July 28, 1987  
Richard Michaels  
Term Exp. July 28, 1991

Alternates: Dan Pageotte

Matt Lavoie

**Conservation Commission**

3 year Term  
Deborah Andruschkevich,  
Term Exp. Nov. 1991  
Imants Millers,  
Term Exp. Nov. 1989  
Herbert Day, Resigned  
Donald Pageotte, Replaced  
Term Exp. Nov. 1990  
Stanley Hawthorne, Resigned  
Mitchell Strain, Replaced  
Term Exp. Nov. 1991  
Terry Burke,  
Term Exp. Nov. 1989  
James Ball  
Term Exp. Nov. 1990  
Frank Richardson,  
Term Exp. Nov. 1989

**Cemetery Trustees**

Term 5 years  
Salary: Clerk \$500  
Others: No Salary  
Frances Wooley,  
Term Exp. Jan. 1990  
Elsie Gould,  
Term Exp. Jan. 1990  
Jacob Cohen, Deceased  
Roger Varney, Replaced  
Term Exp. Jan. 1993  
Lawrence Brundage,  
Term Exp. Jan. 1992  
Phil Wentworth,  
Term Exp. Jan. 1991

**Library Trustees**

No Salary; Term 5 years  
Carolyn Mommsen, Resigned  
Eugene Hebert, Replaced  
Term Exp. Jan. 1992  
Margaret Michaels,  
Term Exp. Jan. 1993  
Gerard Gaudreau,  
Term Exp. Jan. 1994  
Richard Dumont  
Term Exp. Jan. 1991  
Dorine Rondinone, Resigned  
Susan Littlefield, Replaced  
Term Exp. Jan. 1990  
Librarian: Debora Longo  
Asst.: Doris Bickford

---

---

**Industrial Development Authority**

Kathleen Soldati  
Term Exp. March 1987  
Roger Berube,  
Term Exp. March 1988  
Max Isacoff,  
Term Exp. March 1989  
Albert Cormier,  
Term Exp. March 1989  
Timothy Tapscott,  
Term Exp. March 1987  
Marcel Cote,  
Term Exp. March 1989  
Keith Dinger,  
Term Exp. March 1988  
Ernie Corner,  
Term Exp. March 1991  
Richard Sylvain,  
Term Exp. March 1991

**Planning Board**

Administrative Members  
Philip L. Munck,  
City Manager  
Norman Leclerc,  
City Engineer  
Brian Tapscott,  
City Council Member  
James Ball,  
Term Exp. March 23, 1990  
David Rovelto,  
Term Exp. March 23, 1991  
Philip Wysocki,  
Term Exp. March 23, 1991  
Francis C. Vincent,  
Term Exp. March 23, 1992  
William Lepine,  
Term Exp. March 23, 1989  
William Boulanger,  
Term Exp. March 23, 1990  
Alternate: Ernie Connor

**Traffic Safety Committee**

Norman Leclerc,  
City Engineer  
Patrick L. Cote,  
Chief of Police  
Paul Vallee,  
Fire Chief  
Greg Mack,  
Director of Public Works  
Romeo Messier,  
Council Rep.  
City Manager,  
ex officio  
Mayor,  
ex officio

Kathy Brown  
George Reid,  
Principal Green St. School  
Maxwell Young,  
Term Exp. July 1989  
John Meserve, Resigned  
Paul Robidas, Replaced  
Term Exp. July 1990  
John Jackman,  
Term Exp. July 1991

**Personnel Advisory Board**

Paul Flayhan,  
Term Exp. April 1, 1990  
David Melanson,  
Term Exp. April 1, 1991  
Howard Shecter,  
Term Exp. April 1, 1992

**Trustees of Trust Funds**

Term 3 years  
Paul Carpenter  
Term Exp. Jan 1991  
Vivianne Derosier,  
Term Exp. Jan. 1992  
Richard Jutras,  
Term Exp. Jan. 1990

**Somersworth Housing Authority**

Term 5 years  
David L. Roberge,  
Term Exp. Feb. 28, 1990  
Irving Liebson, Resigned  
Nicholas Papatones, Replaced  
Term Exp. Feb. 28, 1991  
Norbert J. Couture, Resigned  
Jean Gill, Replaced  
Term Exp. Feb. 28, 1992  
Eugene F. Barry,  
Term Exp. Feb. 28, 1993  
Joan Lynch,  
Term Exp. Feb. 28, 1994

**Water Commissioners**

Term 2 years  
Philip L. Munck, Chairman  
Norman G. Leclerc, Clerk  
Romeo Messier,  
Term Exp. Jan. 1990  
Rene Boucher,  
Term Exp. Jan. 1991

**School Board**

Terms Expire Jan. 1992

**Ward 1**

Beulah Jelley, Resigned  
Armand Brulotte, Replaced

**Ward 2**

Clair Snyder

**Ward 3**

Stanley Hawthorne, Resigned  
Frederick A. Strum, Sr.,  
Replaced

**Ward 4**

John Flick

**Ward 5**

Marcel Cote

**At Large**

Term Expires January 1990  
Jacques Breton, Resigned  
Mary Ann Mascianica, Replaced  
David Littlefield  
Sherie Dinger  
John LaLacina

**Recreation Advisory Board**

Timothy Tapscott,  
Term Exp. April 7, 1989  
Gary Hadsdon,  
Term Exp. April 7, 1989  
Andrew Schachat,  
Term Exp. April 7, 1989  
Dana Hilliard,  
Term Exp. April 7, 1989  
Mike Turgeon,  
Term Exp. April 7, 1989  
Gail Masse,  
Term Exp. April 7, 1989  
Claudett Bayko,  
Term Exp. April 7, 1989  
Sherie Dinger,  
Term Exp. April 7, 1989  
Paul Blanchette,  
Term Exp. April 7, 1989  
Imants Millers,  
Term Exp. April 7, 1989  
Charles Pehowic,  
Term Exp. April 7, 1989  
Ronald Fedette,  
Term Exp. April 7, 1989

**Fair Hearing Board**

George Bald,  
Term Exp. April 7, 1990  
Jeannette Lefebvre,  
Term Exp. April 7, 1991  
Ronald Indorf,  
Term Exp. April 21, 1989

---

---

**Historic District Commission**

Brian Tapscott,  
Term Exp. Jan. 1990  
Woodard Openo,  
Term Exp. March 1989  
Thomas Shafer,  
Term Exp. March 1989  
George Goodwin, Resigned  
Sally Goodwin Replaced  
Term Exp. March 1991  
John Jackman,  
Term Exp. March 1988  
Monica Zulauf,  
Term Exp. Jan. 1990  
Joseph Dreinczyk,  
Term Exp. April 1992

**Industrial Relations Committee**

Max Isacoff,  
Term Exp. Jan. 1990  
Albert Cormier,  
Term Exp. Jan. 1990  
Leo Perreault,  
Term Exp. Jan. 1988  
James Ball,  
Term Exp. Jan. 1990

**Election Officials**

Term Expires Jan. 1990

**Ward 1**

**Moderator:**  
Paul Chabot  
**Ward Clerk:**  
Jacqueline Adrien  
**Selectmen**  
Gwendolyn Meserve  
Janet Verville  
Gemma Bisson

**Ward 2**

**Moderator:**  
Clair Snyder  
**Ward Clerk:**  
Frances Wooley  
**Selectmen**  
Albert Turgeon  
Maxwell Young  
Rita Turgeon

**Ward 3**

**Moderator:**  
Vivianne Derosier  
**Ward Clerk:**  
Barbara Cals  
**Selectmen**  
Arthur Joy  
Jeanne Ambrose  
Dorothy Dumais

**Ward 4**

**Moderator:**  
Ida Fillion  
**Ward Clerk:**  
Douglas Spence  
**Selectmen**  
Lucille Frechette  
Lillian Roberge  
Dennis Gagne

**Ward 5**

**Moderator:**  
Rita Sullivan  
**Ward Clerk:**  
Helen Demers  
**Selectmen**  
Francis Vincent  
Mary Dumais  
Steven McMahon

**Supervisors of the Checklist**

Patricia Coolidge,  
Term Exp. Sep. 1990  
Mary Ann Roberge,  
Term Exp. Sept. 1992  
John Richard,  
Term Exp. Sept. 1993  
Mary Sabine,  
Term Exp. Sept. 1989  
Rita Boucher,  
Term Exp. Sept. 1991

---

---

## 1988/1989 RESOLUTIONS

1. Resolution No . 32-88 Authorizing Mayor to Enter into a Historic Preservation Fund "Survey and Planning" Project Agreement with State of New Hampshire & The National Park Service. 8/8/88.
2. Resolution No. 33-88 To Indicate Old Graveyards and Burial Sites on Tax Map. 8/8/88
3. Resolution No. 2-89 Authorizing Borrowing \$278,500 for Certain Capital Improvements to School Buildings and Property. 8/8/88.
4. Resolution No. 4-89 Vocational Education Center. 8/8/88.
5. Resolution No . 11-89 Authorizing the City Manager to Execute an Amendment to the Lamprey Regional Cooperative Agreement. 8/16/88.
6. Resolution No. 1-89 Authorizing borrowing \$950,000 for Road Construction. 8/22/88.
7. Resolution No. 5-89 Delegating Authority to Review and Approve City Regulations to the government Operations Committee. 8/22/88.
8. Resolution No. 12-89 Celebration of Constitution Week in the City of Somersworth. 9/6/88.
9. Resolution No. 14-89 Accepting an Engineering Report on the Construction of A Sewer Interceptor Line for Portions of Route 16 and Blackwater Road and Setting a Public Hearing thereon. 9/6/88.
10. Resolution No. 13-89 Allocating Sweepstakes Revenue. 9/26/88.
11. Resolution No. 17-89 Asking EPA to Negotiate an Agreement to Remediate the Blackwater Road Landfill Site. 10/3/88.
12. Resolution No. 16-89 Designating Eimergency Management Director. 10/17/88.
13. Resolution No. 28-89 Accept Revised Engineering Report and Set Public Hearing on Sewer. 10/31/88.
14. Resolution No. 19-89 Approval of Route 16 Sewer Project. 12/5/88.
15. Resolution No. 21-89 Setting Rates for Copying Documents. 12/5/88.
16. Resolution No. 22-89 Award of Sewer Contract. 12/19/88.
17. Resolution No. 20-89 Authorizing Borrowing \$3,000,000 for Construction of Route 16 Sewer Project. 1/3/89.
18. Resolution No. 25-89 Set Money Aside (From Sale of Land on Route 16) for Recycling. 1/16/89.
19. Resolution No. 28-89 Join PRP Trust. 2/6/89.
20. Resolution No. 27-89 To Approve Park and Ride Lot Lease. 2/6/89.

- 
- 
21. Resolution No. 29-89 Legislative Action on House Bill 398. 2/21/89.
  22. Resolution No. 23-89 Establishing a Negotiating Team. 3/6/89.
  23. Resolution No. 30-89 Authorizing the City Manager to Enter Into a Historic Preservation Fund "Survey and Planning Project" Agreement with the State of New Hampshire and the National Park Service. 3/6/89.
  24. Resolution No. 31-89 Authorizing the City Manager to Enter Into a Historic Preservation Fund "Survey and Planning Project" Agreement with the State of New Hampshire and the National Park Service. 3/6/89.
  25. Resolution No. 32-89 Authorizing the City Manager to Enter Into an Agreement with the Conservation Foundation for Participation in the "Successful Communities Innovation Grants" Program. 3/6/89.
  26. Resolution No. 37-89 Weeks Traffic Circle Construction Details. 3/20/89.
  27. Resolution No. 38-89 Authorize Lease/Purchase of a Police Computer. 4/3/89.
  28. Resolution No. 35-89 Setting Water Commissioners' Salaries. 4/3/89.
  29. Resolution No. 36-89 Sweepstakes Money for Education. 4/3/89.
  30. Resolution No. 34-89 Bond Resolution - Funds for City's Portion of PRP Group Project. 4/17/89.
  31. Resolution No. 39-89 To Establish U.S.S. Kamehameha Day. 4/17/89.
  32. Resolution No. 40-89 Reconstruction of Buffumsville Road. 4/17/89.
  33. Resolution No. 41-89 To Ensure Availability of City Services. 4/17/89.
  34. Resolution No. 42-89 Authorize Payment of Commissions on sale of City Industrial Park Property. 4/17/89.
  35. Resolution No. 43-89 Authorize the City Manager to Enter Into Agreements for the Sale of City Industrial Park Property. 4/17/89.
  36. Resolution No. 44-89 Lease of Parking Spaces. 5/1/89.
  37. Resolution No. 45-89 Committing Funds for the Construction of a DPW Facility. 6/5/89.
  38. Resolution No. 47-89 Option on Faucher Property. 6/29/89.
  39. Resolution No. 46-89 Engineering Assistant. 6/29/89.

---

---

## 1988/1989 PETITIONS

1. Petition New England Tel. & Tel. 12' of proposed conduit on Main Street. 8/8/88.
2. Petition New England Tel. & Tel. 170' of proposed conduit on Indigo Hill Road. 10/17/88.
3. Petition New England Tel. & Tel. and Public Service Company of New Hampshire one 50% proposed pole replacement and relocation on Down Street. 10/17/88.
4. Petition from New England Telephone two 50% poles on Main Street. 3/6/89.
5. Petition from New England Telephone cement pad at corner of Indigo Hill Road and Depot Street. 5/15/89.
6. Petition from Public Service Company of New Hampshire one pole on Rochester Street. 6/5/89.

---

---

## 1988/1989 ORDINANCES

1. Ordinance No. 1-89 To Repeal that Portion of the City Code Licensing and Regulating Food Service Establishments. 8/22/88.
2. Ordinance No. 2-89 To Grant Additional Powers to the Industrial Development Authority. 8/22/88.
3. Ordinance No. 6-89 Amending Chapter 8A Sewer Ordinance. 8/22/88.
4. Ordinance No. 27-88 Amending Chapter 13, Sections 13.9, 13.12, and 13.13 Police Offenses. 8/22/88.
5. Ordinance No. 13-89 Chapter 8B Sewer Assessment Districts. 9/6/88.
6. Ordinance No. 7-89 Restricting Operation of Boats and Vehicles on Willand Pond. 9/26/88.
7. Ordinance No. 11-89 Revised FY 88-89 Budget. 9/26/88.
8. Ordinance No. 12-89 Supplemental Appropriation of \$176,235. 9/26/88.
9. Ordinance No. 4-89 Site Plan Review Regulations. 10/3/88.
10. Ordinance No. 5-89 Rezoning at Blackwater Road and Route 16B. 10/3/88.
11. Ordinance No. 9-89 Amending Zoning Ordinance Setback Requirements. 10/3/88.
12. Ordinance No. 10-89 Amending Zoning Ordinance Minimum Lot Size Requirements. 10/3/88.
13. Ordinance No. 15-89 To Amend Chapter 4 Pay Plan. 10/3/88.
14. Ordinance No. 19-89 Interim Growth Management Ordinance, Chapter 19. 10/31/88.
15. Ordinance No. 21-89 Adult Bookstores, Chapter 19A. 10/31/88.
16. Ordinance No. 16-89 Replacing Chapter 13 Police Offenses. 10/31/88.
17. Ordinance No. 25-89 Revised FY 88-89 Budget. 10/31/88.
18. Ordinance No. 26-89 Expenditure of Excess Sweepstakes Distribution. 10/31/88.
19. Ordinance No. 22-89 Amending Chapter 13 Police Offenses. 11/21/88.
20. Ordinance No. 23-89 Chapter 8A Sewer Ordinance. 11/21/88.
21. Ordinance No. 24-89 Rezone Property at Route 16 and West High Street. 11/21/88.
22. Ordinance No. 17-89 Amend the Zoning Map to Create the Main Street Industrial Park. 11/21/88.
23. Ordinance No. 20-89 To Amend the Zoning Ordinance by Adding the Section Entitled "Groundwater Protection District". 11/21/88.

- 
- 
24. Ordinance No. 27-89 Adding Audit Committee to the Administrative Code. 12/5/88.
  25. Ordinance No. 29-89 Amending Chapter 13, Section 6. 12/5/88.
  26. Ordinance No. 31-89 Amend Sewer Ordinance to Define Sewer Service Maintenance Responsibility. 2/6/89.
  27. Ordinance No. 32-89 Amending Chapter 29, Section 4.10 Traffic Safety Committee. 2/6/89.
  28. Ordinance No. 28-89 Transfer Funds Between Departments. 2/6/89.
  29. Ordinance No. 30-89 Defining Responsibilities of Government Operations Committee. 2/21/89.
  30. Ordinance No. 33-89 Amending Chapter 13 Police Offenses. 2/21/89.
  31. Ordinance No. 34-89 Disestablish Building and Grounds Division. 2/21/89.
  32. Ordinance No. 35-89 Amending Chapter 19, Zoning. 3/20/89.
  33. Ordinance No. 36-89 Amending Chapter 20 Building Code. 4/3/89.
  34. Ordinance No. 41-89 Parking at Somersworth Plaza. 5/15/89.
  35. Ordinance No. 40-89 Supplemental Appropriation for Police Department and City Engineer. 6/5/89.
  36. Ordinance No. 42-89 Amendment to Chapter 13, Section 3.1.G. Permit and Reserved Parking. 6/5/89.
  37. Ordinance No. 38-89 Zoning Ordinance Amendment -Residential/Business (R/B) District. 6/5/89.
  38. Ordinance No. 39-89 Zoning Ordinance Amendment - Residential/Business (R/B) District. 6/5/89.
  39. Ordinance No. 37-89 Amending Chapter 13 Police Offenses, Section H Special. 6/5/89.
  40. Ordinance No. 46-89 Personnel Rules. 6/29/89.

---

---

# CITY MANAGER

Honorable Mayor and City Council:

I am pleased to make the following annual report to you on the activities of the City of Somersworth for the fiscal year which ended June 30, 1989.

The prospects for continued economic health and growth in the Seacoast area of New Hampshire are of great concern as we try to assess the future of Somersworth. Closing Pease Air Force Base during the next few years will result in readjustments for many as Air Force personnel leave the area and the base is redeveloped. I am certain that when the base is converted to civilian use, it will be of great economic benefit to the region and to us.

Business activity grew in Somersworth this year but at a slower rate than during the boom of the preceding two years. We are encouraged by interest being generated as a result of the completion of the High Street Sewer Project this year and the award of the contract for the construction of sewers on Blackwater Road and Route 16.

New businesses have also relocated to existing factories in Somersworth, The Palmer-Chenard Company moved into a building on Industrial Drive and has plans to expand there. Several new buildings are under construction including the Orthopedic and Trauma Surgeons and New England Shades and Blinds facilities on Route 16. The downtown mills owned by the Pearson Company continue to be renovated and an increasing number of tenants have moved in there. Almost 80% of the value of new property added to the tax rolls this year was commercial or industrial in nature.

The General Electric Meter and Control Business will be 100 years old in the coming year. The Business operates in a highly competitive market and remains the largest employer of the City. GE took a major initiative in acquiring land and beginning construction of a 250-space parking lot off Depot Street where the old power plant was located. This lot will relieve much pressure on downtown parking and be a significant convenience for GE's employees.

The City is also making improvements to its structures and facilities. A bond for \$950,000 provided money for improvements to Otis Road, Stackpole Road and portions of Maple Street Extension, Rocky Hill Road, Bartlett Ave., Blackwater Road, and Bourque, Lee and Dow streets. This work has virtually eliminated unpaved roads within the City. Ground breaking has taken place for the Vocational Education Center addition to the High School fulfilling the plans and efforts of many people for the last 15 years. The Lamprey Regional Solid Waste Sludge/Ash Landfill near the Waste Water Treatment Plant is nearly completed. This landfill will provide 10 to 15 years of disposal for the ash residue from Lamprey's incinerator, where our trash goes, and for the sludge from the Wastewater Treatment Plant including old sludge generated during the last 17 years.

---

---

We are very pleased with the results of contracting out mowing and landscape of city parks and property. Because of specialized equipment owned by the contractor, it costs us less than it did to do the work ourselves.

With the aid of a matching grant from the Governor's energy office, we contracted to convert the heating system at the Public Library from electricity to gas. This heat conversion is expected to pay for itself within 3 years.

It has been a very active year for the various boards and commissions of the City. In particular I commend to the Council the diligent efforts of the Recreation Advisory Committee, the Conservation Commission, the Historic District Commission, the Zoning and Planning Boards, the Constitutional Bicentennial and Recycling Committees and the various groups working with the Planning Department on our new five year master plan.

From my perspective as a member of the Planning Board, I can already see the fruits of the Council's decision to embark on a five year effort to redo the master plan. The decision to place a moratorium on residential construction has also provided the Planning Board with the opportunity to take a much needed look at many of our plans and practices.

Although it has been a rewarding year, there are still many decisions and issues which face the City of Somersworth. The impact on the property tax rate affects nearly every decision we make (as it does in every community in New Hampshire). We should expect that income from state and federal sources will continue to decline which means that any improvements to our community will come from our own pockets. Our tax rate has been growing at a lower pace than many similar New Hampshire communities but I cannot foresee it dropping soon.

There are a number of capital expenditure issues which need to be debated and resolved during the next several years. We ought to devote a regular portion of our budget to upgrading the poorer roads in the City. The Public Works Facility is inadequate for our purposes and should be replaced. The School Department has already addressed issues for space for elementary and middle school children and this will probably be the major capital budget issue of the coming year. The Board of Water Commissioners has determined that the time has come to increase the capacity of the Water Treatment Plant in order to be sure that we can continue to supply abundant quantities of high quality water.

Looking further ahead, solid waste (trash) will be a major concern for the next decade or longer in the Region, the State, and the Nation. During the coming year we will have to radically alter the method by which we handle bulky waste such as furniture, appliances, and the like. It is also likely that recycling will become cost effective during the near future. Thanks to the new Sludge/Ash Landfill, however, we

---

---

have an assured solution to our basic waste disposal needs for 10 the 15 years and not many other communities can make that statement.

I believe there are many other challenging issues to face in the future but all are within our capacity to solve. In the meantime, Somersworth remains a community with sound, frugal and efficient local government besides being a very nice place to work and live.

Very truly yours,

Philip L. Munck  
City Manager



City Manager Philip Munck and Mayor James McLin field questions at the Public Hearing on the City Budget.  
(Foster's Daily Democrat Photo)

---

---

## CITY CLERK

During fiscal year 1988-1989, the Office of the City Clerk prepared agendas, attended regular and special meetings, along with public hearings, and recorded minutes for these meetings and hearings. The City Council held 22 Regular City Council meetings, 3 Special City Council Meetings and conducted 13 Public Hearings. All advertisements and public notices for these meetings and hearings were prepared by the City Clerk.

The Office of the City Clerk contains all the recorded history of the City of Somersworth and its citizens. It is often the first place where citizens come in contact with City Government. Birth, Marriage and Death Records date back to 1850, and during the past fiscal year 192 applications for requests for vital records were processed. The office issued and recorded 221 Marriage Licenses, recorded 171 Birth Records and 87 Death Records.

457 Uniform Commercial Code Statements were filed, amended, continued and/or terminated. 290 dog licenses were issued and various other licenses, such as Mechanical Device, Dance, Theater, Landfill Picking Permits and Parade Licenses, were granted.

Centralized telephone answering services for City Hall are a shared responsibility between the City Manager's Office and the City Clerk's Office.

As Chief Election official of the City, the City Clerk prepared for and supervised a State Primary on September 13, 1988 and an Election on November 8, 1988. The City Clerk registers new voters and accepts changes to voter registrations, such as name, address, ward and party affiliation. In cooperation with Somersworth High School, a date was set aside on which the City Clerk registered students of voting age at the High School in an effort to get more young people registered and hopefully encourage them to take part in their Constitutional right to exercise their vote. The Voter Checklist in the City of Somersworth is computerized, and all additions, deletions and updates are processed in this office. As of November 1988, the City had 6,009 registered voters.

The Office of the City Clerk assisted and worked with other branches of City government providing records needed to assist them in the daily operations of their departments.

The Office of the City Clerk looks forward to serving the citizens of the City of Somersworth in the coming year.

Nancy A. Liebson, CMC  
City Clerk

---

---

## TAX COLLECTOR

The Tax Collector's office functions consist of collection of property taxes, resident taxes, water and sewer fees and registration of automobiles. All other City revenue is processed through the tax office, with the exception of the Police Department and the School Department.

Property taxes are collected on a semi-annual basis. A total of 7400 tax bills are mailed annually. \$65,000 is collected annually from the resident tax bills. Water and sewer bills are mailed quarterly with a total of 11,928 bills being mailed each year. 1988-1989 revenues collected in the tax office were \$15,915,320.00. During 1988-89 approximately 15,000 auto transactions were completed in the tax office. Revenues collected from auto registrations during 1988-89 were \$777,811.00.



Planning Board member James Ball and Planning and Economic Director Kathleen Brown.

(Foster's Daily Democrat Photo)

---

---

## PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT

The Department of Planning and Economic Development provides staff assistance to the Planning Board, the Zoning Board of Adjustment, the Historic District Commission and the Conservation Commission. The Department makes recommendations on issues relevant to the development of the community. The Director of Planning and Economic Development assists the City Council in attaining its goal of economic betterment for the City and its residents. The Department also files applications for state, federal and private grants.

The primary focus of the Department of Planning and Economic Development during FY 88-89 was the attraction and retention of businesses within the community. The Planning Board concentrated on long range planning for economic development and the fine tuning of the City's development ordinances. The Board expressed a desire to manage growth within the City, while simultaneously ensuring the maintenance of high economic standards and preserving the community's New England charm.

In an attempt to allow time for the Planning Board to address long-range comprehensive planning issues, the City Council adopted an Interim Growth Management Ordinance on October 31, 1988. Under the zoning ordinance amendment, which remained in effect for one year, the Planning Board, Zoning Board of Adjustment, and City Council could not formally accept or act upon any application which involved the major subdivision of land for residential purposes, site plan review for multi-family development or mobile home parks.

Throughout this one year interval, the Planning Board actively worked to update the Master Plan. Through the use of consultants, and by the addition of a Planner to the existing staff of the Department of Planning and Economic Development during the Spring of 1989, it is hoped a system has been implemented so that the long-range planning process may continue on an on-going basis.

The first project on the Planning Board's agenda was the Housing and Economic Development Chapter of the Master Plan. The objective of the chapter is to study the residential and non-residential development trends in Somersworth and the region. With this information the City will then develop strategies for both attracting desired commercial and industrial growth and meeting the housing needs of the community's residents.

A Steering Committee was created specifically for the purpose of overseeing this Chapter of Master Plan Update. Composed of property owners and community leaders, the Committee worked for several months to develop a work program and to select a consultant to undertake the project. In March of 1988, after an exhaustive selection

---

---

process, the firm of RKG Associates, Inc. from Durham, was hired. By the end of 1989, the plan was complete and the implementation of key strategies was underway.

During this same period, the Somersworth Planning Board also pursued revisions to the Zoning Ordinance and the subdivision Regulations which will serve to facilitate quality development within our community.

As part of an effort to make the Zoning Ordinance a more clear and readable document, the Planning Board recodified the ordinance; editing for errors and renumbering the sections. Conditional uses were also changed to special exceptions with approval by the Zoning Board of Adjustment instead of the Planning Board. The City Council adopted the reformatted ordinance in late summer of 1989.

An Interim Groundwater Protection District was enacted in the Fall of 1988 in order to protect the aquifer recharge area from which the City's two production wells are served.

During the summer of 1989, a substantial zoning amendment which deals with home occupations was adopted.

Early in 1989, the Planning Board proposed a Residential/Business (R/B) District along both sides of High Street to a depth of 200 feet from Hamilton Street to Constitutional Way. The purpose of this district is to allow for a transition from the central business district to the residential districts, whereby some businesses would be permitted as long as strict conditions are adhered to. The City Council adopted this new district in late Spring of 1989.

As the result of Somersworth's commitment to the diversification of its commercial and industrial base, the City saw a tripling of commercial and industrial growth along the Route 16 Commerce Corridor during 1989. Situated almost equidistant from both Wentworth-Douglass Hospital in Dover and Frisbie Memorial Hospital in Rochester, the Route 16 corridor was selected by the Orthopedic and Trauma Surgeons for their new two-story, 29,000 square foot medical facility. In addition, Palmer-Chenard, Inc., manufacturer of diaphragms for the automotive and aerospace industries, became Somersworth's second largest employer when they relocated from Newington to Route 16 in November of 1988.

The Department of Planning and Economic Development wishes to acknowledge the efforts of the many volunteers who generously give their time and expertise as members of all the land use boards. To them we express our heartfelt appreciation.

---

---

## ENGINEERING DEPARTMENT

The work load imposed on the engineering department is increasing each year with added development requiring review of plans for site work and sub-divisions and the need for inspection of the proposed improvements. Also, the City has made available funds for major repairs to several roads which has required the preparation of plans and specifications for bidding the work. During the year plans for the reconstruction of:

1. Rocky Hill Road
2. Otis Road
3. Maple St. Extension with sidewalk
4. Stackpole Road

were prepared with contracts awarded to 4 different contractors who were the low bidders for the work. These projects required administration and inspection of the work.

The City along with 32 other companies formed a PRP Group and were able to negotiate with the USEPA and the State of New Hampshire to undertake the Feasibility Study for the Landfill Remediation project. The City Engineer was selected to serve as Project Coordinator for that project.

A point of interest is that the income from inspection fees and the Water Department is approximately equal to the total expenditures of the Engineering Department. The net cost to the City for the Engineering Department was less than \$1,000 for the year.



Personnel of the Somersworth Fire Department

---

---

# FIRE DEPARTMENT

## CHIEF PAUL VALLEE

The year 1988-1989 was an active year for the Somersworth Fire Department. The Fire Department has a compliment of one Captain, three Lieutenants, eight full-time firefighters and twenty call firefighters.

The weekday hours continue to be the busiest of the shifts. Increased handling of hazardous materials, along with a growing population, and much new construction necessitated the increase of training for the firefighters to more than 900 hours for the permanent firefighters and more than 500 hours for the call force. Continued education has brought our firefighters to 8 firefighters with Career certification, 2 firefighters with Level II certification and 2 firefighters with Level III certification. We also have 4 firefighters that are Certified Fire Instructor I and 1 firefighter who is an Apparatus Operator Instructor. Our call force has been very busy with training also as we now have 1 call firefighter Fire Instructor I, 15 call firefighters Level I certified and 3 call firefighters Career Level.

Our computer has increased information processing and many of our reports are now generated by the computer. We have a new Hazardous Materials program which will allow us access to information concerning hazardous spills.

The Somersworth Fire Department participated in the Somersworth Children's Festival again this year as well as holding an Open House during Fire Prevention Week. All aspects of fire fighting were demonstrated and the first ever Bean Supper was held. Multiple fire drills were held in the various Day Cares and schools of Somersworth.

Due to increased medical hazards, our firefighters are now encouraged to take Hepatitis B shots and are required to take CPR. We have implemented the NFPA 1500 program dealing with firefighter safety and health hazards.

We continue to help the surrounding towns and cities by giving them mutual aid when needed and they in turn return help to us as needed.

ALARMS RECEIVED: 553

| <u>DAY OF THE WEEK</u> | <u>INCIDENTS</u> | <u>STRUCTURAL</u> |
|------------------------|------------------|-------------------|
| Sunday                 | 77               | 5                 |
| Monday                 | 88               | 1                 |
| Tuesday                | 68               | 6                 |
| Wednesday              | 98               | 2                 |
| Thursday               | 80               | 5                 |
| Friday                 | 70               | 5                 |
| Saturday               | <u>72</u>        | <u>3</u>          |
| TOTALS                 | 553              | 27                |

---

---

TIME OF DAY

|                    |            |           |
|--------------------|------------|-----------|
| Midnight to 8 a.m. | 82         | 4         |
| 8 a.m. to 4 p.m.   | 260        | 13        |
| 4 p.m. to Midnight | <u>211</u> | <u>10</u> |
| TOTALS             | 553        | 27        |

TYPE OF SITUATION FOUND

|                               |          |
|-------------------------------|----------|
| Structural                    | 27       |
| Vehicle Fires                 | 8        |
| Non-Structural (grass, brush) | 46       |
| Hazardous Conditions          | 67       |
| Rescue/Extrication            | 19       |
| Service Calls                 | 141      |
| False Alarms - Malicious      | 15       |
| -Unintentional                | 41       |
| System Malfunction            | 97       |
| Good Intent                   | 87       |
| Over Pressure Rupture         | 4        |
| Bomb Scare                    | <u>1</u> |
| TOTAL                         | 553      |

FIRE RELATED CASUALTIES

|             | <u>DEATHS</u> | <u>INJURIES</u> |
|-------------|---------------|-----------------|
| Civilian    | 0             | 5               |
| Firefighter | <u>0</u>      | <u>9</u>        |
| TOTALS      | 0             | 14              |

FIRE CAUSES

|                            | <u>ALL</u> | <u>STRUCTURAL</u> |
|----------------------------|------------|-------------------|
| Incendiary                 | 15         | 2                 |
| Suspicious                 | 18         | 3                 |
| Misuse of Heat Ignition    | 17         | 3                 |
| Misuse of Material Ignited | 6          | 0                 |
| Mechanical Failure         | 27         | 15                |
| Operational Deficiency     | 4          | 2                 |
| Other                      | 3          | 0                 |
| Non-Fires/Misc.            | 460        | 0                 |
| Exposures                  | <u>3</u>   | <u>2</u>          |
| TOTALS                     | 553        | 27                |

MUTUAL AID

|               | <u>GIVEN</u> | <u>RECEIVED</u> |
|---------------|--------------|-----------------|
| Berwick       | 9            | 6               |
| Dover         | 32           | 4               |
| Lebanon       | 1            | 0               |
| Rochester     | 12           | 1               |
| Rollinsford   | 0            | 3               |
| South Berwick | <u>2</u>     | <u>1</u>        |
| TOTALS        | 56           | 15              |

---

---

---

---

**INCIDENTS BY SHIFT**

|         |     |         |     |
|---------|-----|---------|-----|
| A Shift | 140 | B Shift | 153 |
| C Shift | 124 | D Shift | 136 |

**APPARATUS USAGE**

|          |     |
|----------|-----|
| Engine 1 | 59  |
| Engine 3 | 400 |
| Engine 4 | 60  |
| Ladder 1 | 106 |
| Car 2    | 109 |

**TRAINING**

|  |           |
|--|-----------|
| Permanent Firefighters                         | 926 hours |
| Call Firefighters                              | 590 hours |
| 2 Permanent firefighters Level III             |           |
| 4 Permanent firefighters Fire Instructor I     |           |
| 1 Permanent Fire Apparatus Operator Instructor |           |
| 2 Permanent firefighters Level II              |           |
| 8 Permanent firefighters Career Level          |           |
| 1 Call firefighter Fire Instructor I           |           |
| 3 Call firefighters Career Level               |           |
| 15 Call firefighters Level I                   |           |

**BUILDING INSPECTIONS**

|                                     |            |
|-------------------------------------|------------|
| COMPLETE ANNUAL INSPECTIONS         | 414        |
| % of building complied with         | 99%        |
| Violations Issued                   | 153        |
| Violations Complied with            | 87         |
| Hours                               | 139        |
| PARTIAL & MISCELLANEOUS INSPECTIONS | 248        |
| Reinspections                       | 100        |
| Complaints                          | 10         |
| Woodstoves                          | 7          |
| Oil Burners                         | 51         |
| Daycare                             | 14         |
| Construction surveillance           | 19         |
| Miscellaneous                       | 47         |
|                                     | <u>248</u> |
| Hours                               | 75         |
| Total Inspections                   | 662        |
| Total Hours                         | 214        |

---

---

# POLICE DEPARTMENT

## CHIEF PATRICK L. COTE

1989 was both a busy and progressive year for the Somersworth Police Department.

In terms of crime solved, the department made 857 Criminal Arrests compared to 655 during the same period last year, an increase of 24%. This increase being attributed to the rising population in the City of Somersworth as well as our surrounding communities.

On the brighter side, the department made dramatic headway in streamlining our records system by entering the "Computer Age". On November 1, 1989, a "state of the art" computer system went on line which will eliminate the need for recording and retaining by hand the many records and files used each day.

The computer will also store pertinent information for future use in such areas as parking tickets, pistol permits, burglar alarms and bicycle licenses, just to name a few. Hopefully, the introduction of the computer will now free up some of the manpower resources in 1990 to be used in additional programs.

Crime Prevention would have to be the main theme for 1989. The department took a hard stance on the drug problem plaguing the community. With an increased budget for apprehending drug abusers, we were able to increase arrests in this category threefold over the prior year. A "Drug Abuse Resistance Education" or D.A.R.E. program as it is most normally referred to was put in place in our school system. D.A.R.E. is a nationally recognized and acclaimed program taught during regular class hours at the pre-high school level. The course explains the dangers of drugs and the effect on our society, in general, prior to any actual exposure of drugs which normally comes at the high school level. With a combined effort of eradication and education, we are doing our part to achieve a drug free society.

With the help of two grants from the New Hampshire Highway Safety agency, the department received funds for additional D.W.I. patrols and an additional radar unit for speed enforcement. This dual effort of speed and drunk driving enforcement helped in bringing the total incidents of motor vehicle accidents down 8% in 1989. This was considered a substantial drop considering the increased traffic that the area has been experiencing.

In striving to educate even our youngest drivers, the department held its second Bicycle Rodeo in June of 1989 with the emphasis on bicycle safety and proper procedures to be used while riding on a roadway shared by motor vehicles. Children were also instructed as to what mechanical safeguards were required to ensure accident free summers.

---

---

With a combined effort from members of the police department and citizens of Somersworth, we are making the City a better place to live. Looking ahead, 1990 should be no exception to our goal to improve and strive for a better community.



"A ticket or treat?" (l. to r.) Sgt. David Kretschmar as Santa, Jennifer Bertrand, and Sgt. Dan Gagne as the Elf.  
(Courtesy Photo)



Police Chief Patrick Cote leads the Special Olympic Law Enforcement Torch Run.

(Foster's Daily Democrat Photo)

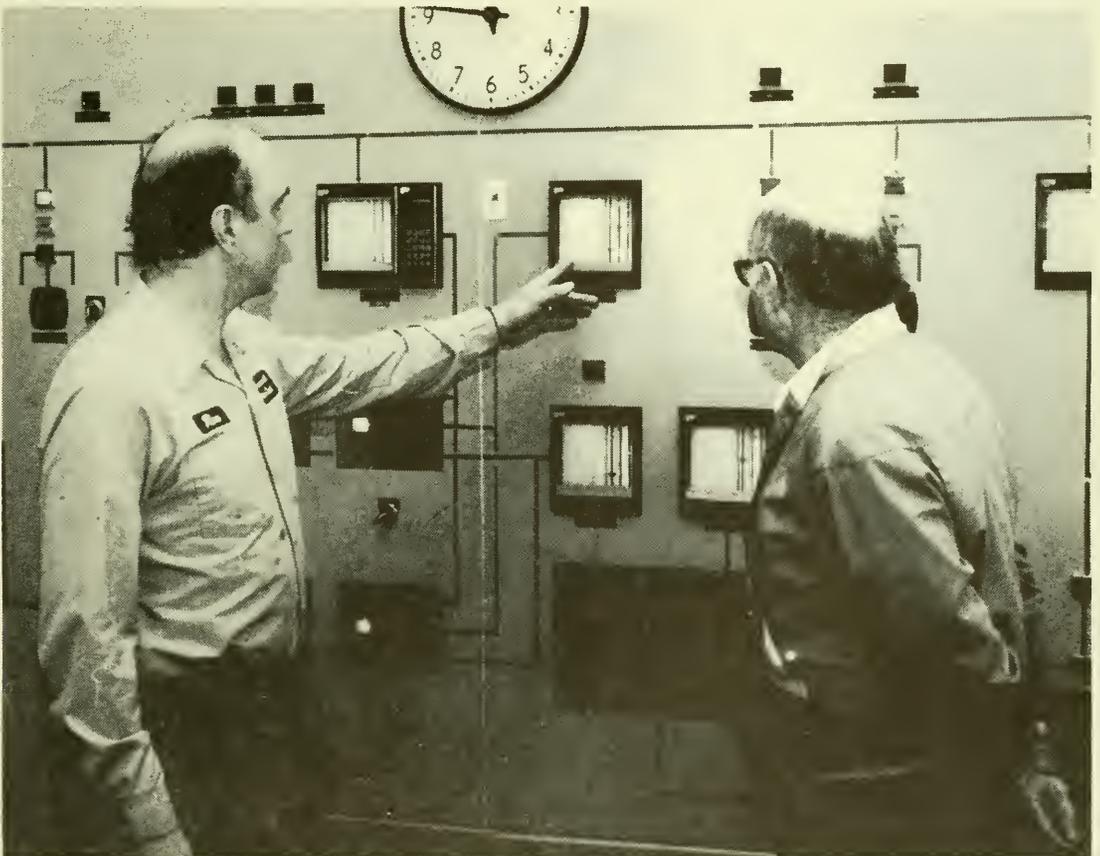
---

---

## WASTEWATER TREATMENT FACILITY

The Wastewater Division operation continues to provide smooth and efficient sewage treatment with a total of 456 million gallons of wastewater treated removing over 590,000 pounds of organic contaminants and preventing more than 407,000 pounds of inorganic material from reaching the Salmon Falls River. A new belt filter press sludge conveyor was installed for transporting both the sludge cake and grit to the dump truck.

In an effort to find an alternative sludge disposal method that is not only cost effective, but environmentally responsible, the sludge that has been generated over the past 8 years has been mixed with the bottom ash from the Lamprey Regional Waste Cooperative incinerator. This mixture is then stored in an innovative, state-approved, secure landfill located behind the treatment plant. This landfill is not only the first of its kind in the country, but possibly one of the first in the world. The exemplary safety tradition of the operation staff continues along with a total of 84 months (7 years) without a single hour's wages lost to injury. Beginning in April, Paul Collins replaced Douglas Steele as the Chief Operator at the Treatment Plant.



Chief Operator Ronald Gagnon and Water Superintendent/City Engineer Norman Leclerc at the Water Treatment Plant.

(Foster's Daily Democrat Photo)

---

---

## WATER WORKS

The Somersworth Water Works continued to experience growth with the addition of 50 new customers. The increase in water use averaged more than 40,000 gallons per day with the average daily use increasing to 1,414,173 gallons. The ability of the Water Works to supply the water needed to meet demand is being exceeded on a few days during the hot summer weather.

The Water Works undertook the preparation of plans and specifications for the repair and painting of the Rocky Hill Road Standpipe during the summer and fall of 1988. During August of 1988 the well screen in the No. 2 well which was constructed in 1938 collapsed rendering the well unusable. The Water Commissioners immediately awarded a contract to the Hydro Group for the construction of a replacement well about 40 feet to the Northeast of the existing well. Work on this replacement well is expected to be completed by early fall 1989.

The need to provide additional supply capacity for the Water Works has been recognized by the Board of Water Commissioners and the decision was made to interview engineering firms. The firm of Rist-Frost Associates of Laconia N.H. was selected to evaluate the Water Works needs for the next 20 years and to design a water treatment plant addition with a capacity of 3 million gallons per day to meet those needs. The Plans and Specifications are expected to be ready for advertising for bids by January 1990. It is expected that the project will take about 18 months to construct and should be on line by late summer 1992.

The proposed water treatment plant expansion is estimated to cost 2.25 million dollars. To finance the project it will be necessary to raise the water rates by 50 to 60 percent in order to increase revenues sufficiently to service the debt.

## WATER WORKS FISCAL YEAR REPORT

July 1, 1988 - June 30, 1989

Board of Water Commissioners

Somersworth, NH 03878

Gentlemen:

I respectfully submit the report of the Water Department for the year ending June 30, 1989.

Items of work performed by the department during the year

|                     |              |                      |     |
|---------------------|--------------|----------------------|-----|
| Services and Curb   | New Services | 46                   |     |
| boxes repaired      | 68           | New Meters Installed | 135 |
| Repairs to Mains    | 9            | Meters Repaired      | 125 |
| Repairs to Hydrants | 13           | Hydrants Replaced    | 3   |

### FISCAL YEAR: 1988/1989

| MONTH         | Wells<br>#1 & 2    | WATER<br>TREATMENT<br>PLANT | AVERAGE<br>DAY     | TOTAL             |
|---------------|--------------------|-----------------------------|--------------------|-------------------|
| July          | 25,402,200         | 20,502,390                  | 45,904,590         | 1,480,793         |
| August        | 23,502,000         | 24,029,900                  | 47,531,900         | 1,533,287         |
| September     | 22,697,300         | 18,507,920                  | 41,215,220         | 1,373,507         |
| October       | 24,693,500         | 18,628,180                  | 43,321,680         | 1,397,473         |
| November      | 24,007,400         | 16,233,520                  | 40,240,920         | 1,341,364         |
| December      | 24,887,600         | 17,380,110                  | 42,267,710         | 1,363,474         |
| January       | 25,103,700         | 17,679,410                  | 42,783,110         | 1,380,100         |
| February      | 22,367,300         | 15,136,930                  | 37,504,230         | 1,339,436         |
| March         | 24,741,500         | 16,688,200                  | 41,429,700         | 1,336,441         |
| April         | 24,437,000         | 16,531,660                  | 40,968,660         | 1,321,569         |
| May           | 25,375,400         | 19,998,150                  | 45,373,550         | 1,463,662         |
| June          | 24,475,600         | 23,156,450                  | 47,632,050         | 1,587,735         |
| <b>TOTALS</b> | <b>291,690,500</b> | <b>224,472,820</b>          | <b>516,173,320</b> | <b>15,682,841</b> |

AVERAGE DAY . . . . . 1,414,173  
 minimum day . . . . . 1,173,190  
 maximum day . . . . . 1,953,620

---

---

## WATER FUND

### Comparative Statement of Income and Retained Earnings For the Year Ended June 30, 1989

| Operating Revenues:   | <b>Fund</b><br><i>FY 88</i> | <b>Water</b><br><i>FY 89</i> | <b>Difference</b> |
|---|-----------------------------|------------------------------|-------------------|
| Water fees  | \$ 452,744                  | \$ 544,688                   | \$ 91,944         |
| Merchandise sales and job work                                  | <u>46,154</u>               | <u>68,895</u>                | <u>22,741</u>     |
| Total Operating Revenues  | 498,898                     | 613,583                      | 114,685           |
| <br>Operating Expenses:   |                             |                              |                   |
| Water supply  | 211,855                     | 219,050                      | 7,195             |
| Distribution  | 54,428                      | 54,682                       | 254               |
| General and administrative                                      | 120,785                     | 137,280                      | 16,495            |
| Depreciation  | 71,563                      | 75,222                       | 3,659             |
| Major repairs and supplies                                      | <u>87,544</u>               | <u>6,009</u>                 | <u>(81,535)</u>   |
| Total Operating Expenses  | <u>546,175</u>              | <u>492,243</u>               | <u>(53,932)</u>   |
| Total Income (Loss)   | (47,277)                    | 121,340                      | 168,617           |
| <br>Nonoperating Income (Expenses):                             |                             |                              |                   |
| Interest income   | 5,901                       | 8,056                        | 2,155             |
| Interest and other expenses                                     | <u>(36,171)</u>             | <u>(5,084)</u>               | <u>(31,087)</u>   |
| Total Nonoperating Income<br>expenses                           | <u>(30,270)</u>             | <u>2,972</u>                 | <u>(33,242)</u>   |
| Net Income (Loss)   | (77,567)                    | 124,312                      | 201,879           |
| <br>Depreciation on assets acquired with<br>contributed capital |                             |                              |                   |
|   | <u>--</u>                   | <u>13,394</u>                | <u>13,394</u>     |
| Increase and decrease in<br>retained earnings                   | (64,333)                    | 137,706                      | 211,079           |
| <br>Retained Earnings, beginning, as<br>previously reported     |                             |                              |                   |
|   |                             | 1,216,347                    |                   |
| <br>Prior period adjustments                                    |                             |                              |                   |
|   |                             | <u>(7,839)</u>               |                   |
| <br>Retained Earnings, beginning as<br>restated                 |                             |                              |                   |
|   |                             | <u>1,208,508</u>             |                   |
| Retained Earnings, ending                                       | <u>\$ 1,216,347</u>         | <u>\$ 1,346,214</u>          | <u>\$ 129,867</u> |

---

---

---

---

## HIGHWAY DEPARTMENT

The primary function of the Highway Department is maintenance of the City's roads, sidewalks, bridges, sewers, storm drains, signs, etc. We also operate the bulky waste disposal area on Blackwater Road.

This year the Highway Division completed major work on the storm water drainage on Fremont Street, South Street and Nash Parkway. Inadequate storm water drainage is a problem in many parts of the City.

The past winter season was difficult, even though lacking in snowfall, we experienced many ice storms, which are more expensive to treat. We are proud of our efforts in keeping the streets safe for travel at all times of the day or night through a well organized road treatment program, which includes rapid response to changing road conditions.



**Presentation of plaque by Commander Charles Wunsch of the U.S.S. Kamehameha submarine to Mayor James McLin in appreciation for the City's acting as Host City while the submarine was being overhauled in the seacoast area. L to R: councilman Timothy Tapscott, Thomas Brown, Chief of the Boat Lynn Novinger, Commander Wunsch, Mayor McLin, David Roberge and City Manager Philip Munck.**

(Foster's Daily Democrat Photo)

---

---

## RECREATION DEPARTMENT

During the years 1988-89 our programs and facilities were utilized more than ever. This trend, we hope, will continue. Increased activity was especially noticeable in our summer program.

About 70 kids participated in our minor league baseball program at the Noble Pines. The number of parents watching these games is encouraging.

Tennis lessons are attracting more participants, especially younger children. About 30 were enrolled in the beginner and intermediate classes.

Our Arts and Crafts Program is bulging. Our limit of 25 was tested daily, Monday through Friday of every week.

More and more mothers and fathers are having their young ones wade in the pool and picnic in our shaded area.

Besides our high school age summer basketball team we added basketball for grades 3 through 8. Practices were at the high school and games were played against teams from the Noble and Marshwood basketball camps.

Our Wednesday trips attracted more people than in the past. The Red Sox trip was a sell out and all others were well attended - Maine Phillies baseball game, 3 trips to Happy Wheels, Water Country in Portsmouth, and of course Canobie Lake.

Our Winter Program was highlighted by the men's adult basketball league. Play started October 26th and ended on March 8th. Sixty players made up 6 teams. At the end of league play we added 6 weeks of open gym.

On Saturdays we had a basketball program for grades 2 and 3 followed by another for grades 4, 5 and 6.

Again this year our local artist Patty Francoeur had a 10 week art class. As expected, the class was quickly filled.

On Tuesdays we had coed adult volleyball at the Maple Wood School.

Three new programs were tried last winter with varied success. A country painting class did not attract enough people, a wrestling club attracted a small group, finally a 4th and 5th grade skiing program attracted a large group, but little snow.

Little by little we are improving our facilities, especially at the Noble Pines and Jules Bisson Park. As you well know, our facilities are being used to the maximum by the Recreation Department, the School Department, and private groups. Cooperation has been excellent, but with the cloud hanging over Forest Glade Park, the need for cooperation will even be greater in the future.

---

---

# HOUSING AUTHORITY

The Somersworth Housing Authority is pleased to submit its condensed Annual Report for 1988-1989 to the Mayor, City Manager, City Council and to the community for this fiscal year.

In the interest of brevity due to limited space in the Annual City Report, the Authority's financial statements for housing, community development and social service programs are not included here. They are however available at its central and program offices in the Flanagan Center at 9 Bartlett Avenue as prepared by its accountants and CPA.

## BUSY YEAR

It's been another busy year for the Authority in all areas of activity--including its various Assisted Housing Programs, extensive modernization endeavors at the SHA-owned project under HUD's Comprehensive Improvement Assistance Program, etc.

Busy too we've been on the social and human services front, including Strafford County-wide Nutrition Programs (Meals on Wheels and also congregate meals serving seven communities), plus the Somersworth Child Day Care program.

In fact, we had the pleasure of being invited to a meeting of the City Council's Finance Committee May 22nd, 1989, at which time we summarized the extensive non-housing services we provide the community--without ballyhoo year in and year out.

These include but are not limited to the following:

1. Free use of the Flanagan Center meeting room(s), gym etc. for extensive school use for physical education, athletics and other events; Meeting, interview, training and other City Department gatherings; city-wide recreation functions; city voting; countless other city uses.
2. Free use of Fillion Terrace Hall for Meals Programs for senior citizens throughout the City; senior citizens' meetings and activities; group meetings; city voting; and many other uses.
3. Free use of Charpentier Apartments for City Voting; Health Service Clinics; social service office space and storage; other limited uses.
4. Other Community Assistance: Child Day Care; Nutrition Programs and office space; Community Action Program food distribution and fuel assistance application intake space; free office space for the Tri-Area Visiting Nurses Association and for the Foster Grandparents Program; Tables, Chairs and equipment lending to schools, city agencies and others; financial and office support of the Children's Festival, the annual Somersworth-Berwick Senior Citizen's Christmas Party;

---

---

Golden Ages and other Community civic and sports organization support; transportation for special events; and more.

Two areas of highly-specialized activities worthy of some space here are Community Development Programs and our Public Housing Modernization work under the Comprehensive Improvement Assistance Programs administered by the SHA.

Both the CD and CIAP Programs are Federally Funded and are administered by the Authority's Assistant Executive Director, Joe Couture, whose summary report follows:

### **COMMUNITY DEVELOPMENT PROGRAMS**

The Somersworth Housing Authority continued to act as the Authorized Agent for the City of Somersworth in matters relating to Community Development during 1988/89. In that capacity the Authority applied to the Office of State Planning to continue its rehabilitation of housing units on a city-wide basis and received acceptance for it's program.

This program consisted of nine individual privately owned properties located in former target areas of the city that had not previously received assistance or received assistance on a limited basis which required extensive property rehabilitation. The units were located on Green, West High, High, Grand, Myrtle, Main, Water Streets, Indigo Hill Road, and Horne's Court. The project was funded for \$319,000 over an eighteen month period.

In order for these property owners to receive these funds they must qualify on the basis of low/moderate income persons residing in the properties. They must agree and certify to rent to low/moderate income persons for a period of five years and to charge rent no greater than the local "fair market rent" during this period.

Most funds were provided to absentee landlords and were loans which are repaid to the program over a three to fifteen year period at an annual 5% interest rate. Persons who are owner/occupants and who also qualify as low/moderate income can receive grants which require no payback, however, mortgage liens are placed on the property for a five year term to insure that if the property is sold prior the this time that the program is paid back so that simple speculation cannot occur.

### **COMPREHENSIVE IMPROVEMENT ASSISTANCE PROGRAMS (CIAP)**

The Comprehensive Improvement Assistance Program (CIAP), is a Public Housing Modernization Program which is funded directly through HUD to provide local housing authorities with funds to up-grade their publicly owned Public Housing Projects.

Somersworth was fortunate to have received \$2,300,000 during this period with which to improve the Bartlett Avenue project located on Bartlett Avenue in

---

---

Somersworth. The funds provided by HUD were used to completely renovate all fifty-six housing units located on this site.

Included in this renovation were new entry doors, new replacement windows, new appliances, new floors, new kitchen cabinets, new bathroom fixtures and plumbing improvements, new window hardware and shades, a new Central Maintenance Facility Building, and a new parking area located to the rear of the project.

The Bartlett Avenue Project was built in 1965 and no comprehensive modernization had taken place in twenty five years. These improvements were badly needed and have enhanced the project area greatly. During 1990 the project will undergo an exterior face lift with total site improvements including the removal of dangerous and unsightly utility poles replaced with underground utilities, new road access to the interior of the project, new sidewalks and curbs, and new landscaping.

More comprehensive reports and financial programs are available at the program and Central Offices of the Authority.

We would be remiss, if we did not acknowledge with thanks for the generous financial and/or technical assistance of HUD/Manchester and the various State, Country and City Departments, Agencies and Officials.

Without their participation and support, we'd be wanting. In behalf of our Board of Commissioners, or Housing, Development and Social Service Program directors and staff, again thanks.



**SOMERSWORTH DAY CARE** youngsters are shown here being treated to a Christmas party by the Somersworth Lioness Club at the Somersworth Housing Authority's Flanagan Community Center.

(Courtesy Photo)

---

---

## PUBLIC LIBRARY

The Somersworth Public Library, originally established as the Manufacturers' and Village Library in 1855, continues to maintain a fine tradition of providing the community with books and other materials for information and enjoyment. The Library is open 51 hours each week, including three evenings and every Saturday. An average of 800 people visit the building weekly to borrow books, attend story hours, find answers to a variety of questions or do quiet study. The trained staff has the experience to assist patrons in their search for anything from light reading to serious research. Through a cooperative inter-library loan system, books beyond the scope of the Library's collection may be borrowed from other libraries.

The hard work of all the staff meant that 2,308 books, cassettes, and video tapes were added to the collection. The public donated 163 books to the regular collection, and continued to keep the paperback rack filled with new titles. A grant in December from the MacArthur Foundation added 86 Public Broadcasting System video-cassettes, more than doubling the number of videos available for loan. The Library subscribed to 92 magazines and 4 newspapers, with 5 donated subscriptions. For this year, 46,564 items were borrowed by over 3,000 patrons, approximately one-third of the population of the City. The Library provided 139 programs for 1,438 people. These included tours of the building, class visits from public and private schools, the summer reading program, story hours, and book talks.

Many technical procedures at the Library were reassessed and updated. The re-registration of all patrons was completed in June, a new overdue policy was implemented to improve the return rate of books, and new office procedures got new books from the packing box to the public in less than a week.

The community has shown great support of the new Children's Room. The hours of the room were expanded in the fall, so it would be open the same hours as the main library. Many people made donations to improve the room. These included comfortable bean bag chairs, a child-size rocking chair, cases for picture book storage, an easel, books, three magazine subscriptions, as well as support from area businesses for the summer reading program. Ed Schutte, a local artist, donated his time and talent. His prehistoric mural outside the window of the room delighted children of all ages.

Carol Bresaw, who joined the staff in July 1988 as the Children's Librarian, has reorganized the whole collection for easier access for children and adults. She has held five story hour sessions, offering toddler and preschool programs each week of each session. The story hours include not only reading books to the children, but also activities drawn from or related to children's books, and a film based on a book. The response from parents has been great, with many returning for each new session, and each story hour filling to capacity.

---

---

In July 1988, the Somersworth Public Library joined the Statewide Library Development System as an associate member. This System is administered by the Bureau of Development Services of the New Hampshire State Library. In exchange for providing the State Library with basic information about the Library and sharing our materials with other libraries in the state, we receive borrowing privileges with all other libraries in the state through inter-library loan, free delivery of books and other materials, access to special consultants, movies for use in our library and to community groups, and free cataloging and cards for new books. This cooperation immeasurably expands the services and books available at the Somersworth Public Library.

In hopes of improving in positive directions, plans for the future include a computer system for telecommunications with area libraries, a complete inventory of the collection, implementation of a volunteer program, and an update of materials in several key areas of the collection. As we make these plans, we strive to meet the needs of the community we serve. By fulfilling requests, successfully answering questions asked by patrons, serving the students of all ages in the community, and introducing young readers to the world of ideas through books, we are proud of the measure of success we have achieved.

#### STAFF

Debora Longo, Library Director  
Doris Bickford, Assistant Librarian  
Carol Bresaw, Children's Librarian  
Patricia Gullifer, Adult Assistant  
Heather Feenstra, Page  
Wanda Frost, Page  
Kelly Collard, Page

#### TRUSTEES

Richard Dumont, Chairman  
Gerard Gaudreau  
Eugene Hebert  
Susan H. Littlefield  
Margaret Michaels-Roberge

# WELFARE DEPARTMENT

| <u>1988 - 1989 BUDGET</u> |       | <u>APPROVED</u>    | <u>SPENT</u>       |
|---------------------------|-------|--------------------|--------------------|
| GENERAL ASSISTANCE        | (138) | \$12,000.00        | \$8051.68          |
| VETERANS' AID             | (40)  | <u>3,500.00</u>    | <u>3248.43</u>     |
| TOTAL                     |       | <u>\$15,500.00</u> | <u>\$11,300.11</u> |

WELFARE EXPENDITURES . . . . . \$11,300.11  
 WELFARE REIMBURSEMENTS . . . . . -1,859.30  
 TOTAL WELFARE EXPENSES . . . . . \$9,440.81

| <u>1988 - 1989 RECORD</u>   | <u>CASES</u> | <u>NO. OF PERSONS</u> | <u>REPEATS</u> |
|-----------------------------|--------------|-----------------------|----------------|
| General Assistance-Families | 90           | 294                   | 16             |
| Singles                     | 48           | 48                    | 37             |
| Veterans' Aid-Families      | 16           | 66                    | 4              |
| Veterans' Aid-Singles       | <u>24</u>    | <u>24</u>             | <u>5</u>       |
| TOTAL                       | 178          | 432                   | 62             |

Intake Reports . . . . . 219

Cases processed w/o receiving Financial Assistance: 454 (approx.)

CITY WORK PROGRAM: Clients work off assistance @ equivalent rate of minimum wage.

## "FISCAL YEAR 1988 - 1989...SUMMARY OF INTAKES & CASES"

| MONTH           | INTAKES | CASES | NO. OF PERSONS | CASES W/O ASSISTANCE | REPEATS |
|-----------------|---------|-------|----------------|----------------------|---------|
| JULY, 1988      | 19      | 17    | 57             | 39                   | (4)     |
| AUGUST, 1988    | 16      | 8     | 18             | 34                   | (1)     |
| SEPTEMBER, 1988 | 16      | 16    | 46             | 47                   | (2)     |
| OCTOBER, 1988   | 17      | 18    | 33             | 40                   | (12)    |
| NOVEMBER, 1988  | 19      | 16    | 44             | 22                   | (4)     |
| DECEMBER, 1988  | 12      | 4     | 15             | 55                   | (0)     |
| JANUARY, 1989   | 26      | 9     | 26             | 22                   | (3)     |
| FEBRUARY, 1989  | 20      | 14    | 26             | 54                   | (6)     |
| MARCH, 1989     | 19      | 14    | 22             | 42                   | (6)     |
| APRIL, 1989     | 13      | 16    | 38             | 10                   | (9)     |
| MAY, 1989       | 19      | 24    | 50             | 53                   | (8)     |
| JUNE, 1989      | 23      | 22    | 57             | 36                   | (7)     |
| <b>TOTALS</b>   | 219     | 178   | 432            | 454                  | (62)    |

# Combined Balance Sheet - All Fund Types and Account Groups

## Period Ended June 30, 1989

|  | Governmental Fund Types |                       | Proprietary Fund Type | Fiduciary Fund Type | Account Groups      |                     | Totals (Memorandum Only) |                        |
|--|-------------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|--------------------------|------------------------|
|  | General Fund            | Special Revenue Funds |                       |                     | Enterprise          | Trust Funds         | General Fixed Assets     | General Long-Term Debt |
| <b>ASSETS</b>  |                         |                       |                       |                     |                     |                     |                          |                        |
| Cash and cash investments                                      | \$ 4,496,428            | \$ 826                | \$ 106,061            | \$ 4,675            | \$ -                | \$ -                | \$ 4,657,793             | \$ 4,511,568           |
| Investments  | -                       | -                     | -                     | 395,574             | -                   | -                   | 395,574                  | 257,681                |
| Taxes receivable   | 531,083                 | -                     | -                     | -                   | -                   | -                   | 531,083                  | 251,793                |
| Accounts receivable  | 17,261                  | 98,766                | 100,653               | -                   | -                   | -                   | 315,294                  | 119,018                |
| Due from other governments                                     | 73,563                  | -                     | -                     | -                   | -                   | -                   | 73,563                   | 81,403                 |
| Due from other funds   | 577,699                 | 1,044                 | -                     | -                   | -                   | -                   | 2,375,464                | 2,086,470              |
| Prepaid and other assets                                       | 304,791                 | -                     | -                     | -                   | -                   | -                   | 304,791                  | 93,458                 |
| Inventory  | -                       | -                     | 59,472                | -                   | -                   | -                   | 59,472                   | 48,053                 |
| Plant, property and equipment, net                             | -                       | -                     | 8,525,690             | -                   | -                   | 3,659,471           | 12,185,161               | 12,256,913             |
| Amount to be provided for retirement of general long-term debt | -                       | -                     | -                     | -                   | -                   | -                   | 9,173,764                | 7,799,641              |
| <b>Total Assets</b>  | <b>\$ 6,000,825</b>     | <b>\$ 100,636</b>     | <b>\$ 8,791,876</b>   | <b>\$ 400,249</b>   | <b>\$ 3,659,471</b> | <b>\$ 9,173,764</b> | <b>\$ 30,071,959</b>     | <b>\$ 27,507,998</b>   |
| <b>LIABILITIES AND FUND EQUITY</b>                             |                         |                       |                       |                     |                     |                     |                          |                        |
| <b>Liabilities:</b>  |                         |                       |                       |                     |                     |                     |                          |                        |
| Accounts payable   | \$ 99,673               | \$ 25,638             | \$ 240,714            | \$ -                | \$ -                | \$ -                | \$ 366,025               | \$ 288,405             |
| Accrued compensated absences                                   | -                       | -                     | 24,838                | -                   | -                   | 1,033,430           | 1,058,268                | -                      |
| Deferred revenues  | 502,486                 | -                     | -                     | -                   | -                   | -                   | 601,100                  | 332,702                |
| Due to other funds   | 1,805,289               | 76,813                | 24,688                | -                   | -                   | -                   | 2,375,464                | 2,086,469              |
| Prepaid taxes  | 3,035,367               | -                     | -                     | -                   | -                   | -                   | 3,035,367                | 2,648,181              |
| Other liabilities and accrued expenses                         | 121,256                 | -                     | 6,412                 | -                   | -                   | -                   | 164,798                  | 313,080                |
| General obligation long-term debt                              | -                       | -                     | 1,064,304             | -                   | -                   | 8,140,334           | 9,204,638                | 8,806,238              |
| <b>Total Liabilities</b>                                       | <b>5,564,071</b>        | <b>102,451</b>        | <b>1,120,242</b>      | <b>-</b>            | <b>-</b>            | <b>9,173,764</b>    | <b>16,805,660</b>        | <b>14,475,075</b>      |
| <b>Fund Equity:</b>  |                         |                       |                       |                     |                     |                     |                          |                        |
| Contributed capital  | -                       | -                     | 5,226,359             | -                   | -                   | -                   | 5,226,359                | 5,347,391              |
| Municipal investments  | -                       | -                     | 474,914               | -                   | -                   | -                   | 474,914                  | 508,278                |
| Retained earnings  | -                       | -                     | 1,970,361             | -                   | -                   | -                   | 1,970,361                | 1,726,517              |
| Investment in general fixed assets                             | -                       | -                     | -                     | -                   | 3,659,471           | -                   | 3,659,471                | 3,602,814              |
| <b>Fund balances:</b>  |                         |                       |                       |                     |                     |                     |                          |                        |
| Reserved for continuing appropriations                         | 56,808                  | -                     | -                     | -                   | -                   | -                   | 56,808                   | 48,293                 |
| Reserved for endowments  | -                       | -                     | -                     | 320,229             | -                   | -                   | 320,229                  | 317,882                |
| Unreserved:  |                         |                       |                       |                     |                     |                     |                          |                        |
| Undesignated   | 379,946                 | (1,815)               | -                     | 80,020              | -                   | -                   | 1,558,157                | 1,481,748              |
| <b>Total Equity</b>  | <b>416,754</b>          | <b>(1,815)</b>        | <b>7,671,634</b>      | <b>400,249</b>      | <b>3,659,471</b>    | <b>-</b>            | <b>13,286,299</b>        | <b>13,032,923</b>      |
| <b>Total Liabilities and Fund Equity</b>                       | <b>\$ 6,000,825</b>     | <b>\$ 100,636</b>     | <b>\$ 8,791,876</b>   | <b>\$ 400,249</b>   | <b>\$ 3,659,471</b> | <b>\$ 9,173,764</b> | <b>\$ 30,071,959</b>     | <b>\$ 27,507,998</b>   |

# Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds

For the Year Ended June 30, 1989

|  | Governmental Fund Types |                       |                        | Fiduciary Fund Types   |                     | Totals            |                     |
|--|-------------------------|-----------------------|------------------------|------------------------|---------------------|-------------------|---------------------|
|  | General Fund            | Special Revenue Funds | Capital Projects Funds | Expendable Trust Funds | 1988                | (Memorandum Only) | 1988                |
| <b>Revenues:</b>   |                         |                       |                        |                        |                     |                   |                     |
| Taxes  | \$ 8,067,285            | \$ -                  | \$ -                   | \$ -                   | \$ 8,067,285        |                   | \$ 7,526,245        |
| Licenses, permits and fees                                     | 818,033                 | -                     | -                      | -                      | 818,033             |                   | 754,852             |
| Intergovernmental revenue                                      | 2,507,506               | 634,649               | 316,750                | -                      | 3,458,905           |                   | 2,978,212           |
| Charges for services   | -                       | 222,363               | 329,148                | -                      | 551,511             |                   | 835,415             |
| Interest income  | 208,100                 | -                     | 104,398                | 35,435                 | 348,133             |                   | 350,105             |
| Other revenues   | 292,990                 | -                     | -                      | -                      | 292,990             |                   | 386,886             |
| <b>Total Revenue</b>   | <u>11,893,914</u>       | <u>857,012</u>        | <u>750,496</u>         | <u>35,435</u>          | <u>13,536,857</u>   |                   | <u>12,831,715</u>   |
| <b>Other Financing Sources:</b>                                |                         |                       |                        |                        |                     |                   |                     |
| Proceeds of general obligation bonds                           | -                       | -                     | 1,288,500              | -                      | 1,288,500           |                   | 87,000              |
| <b>Total Revenues and Other Financing Sources</b>              | <u>11,893,914</u>       | <u>857,012</u>        | <u>2,038,996</u>       | <u>35,435</u>          | <u>14,825,357</u>   |                   | <u>12,918,715</u>   |
| <b>Expenditures:</b>   |                         |                       |                        |                        |                     |                   |                     |
| General government   | 579,867                 | 295,124               | -                      | -                      | 874,991             |                   | 862,202             |
| Public safety  | 1,503,607               | 13                    | -                      | -                      | 1,503,620           |                   | 1,315,320           |
| Highways and streets   | 1,418,245               | -                     | -                      | -                      | 1,418,245           |                   | 1,219,693           |
| Health and welfare   | 96,271                  | -                     | -                      | -                      | 96,271              |                   | 86,349              |
| Culture and recreation   | 180,961                 | -                     | -                      | -                      | 180,961             |                   | 222,590             |
| School department  | 6,585,464               | 569,700               | -                      | -                      | 7,155,164           |                   | 6,527,602           |
| Debt service   | 863,084                 | -                     | 412,752                | -                      | 1,275,836           |                   | 1,058,250           |
| Capital outlay   | -                       | -                     | 1,617,012              | -                      | 1,617,012           |                   | 2,973,922           |
| Other expenditures   | 615,467                 | -                     | 570                    | 2,264                  | 615,467             |                   | 23,193              |
| County assessment  | 11,842,966              | 864,837               | 2,030,334              | 2,264                  | 14,740,401          |                   | 685,453             |
| <b>Total Expenditures</b>                                      | <u>50,248</u>           | <u>( 7,825)</u>       | <u>8,562</u>           | <u>33,171</u>          | <u>84,256</u>       |                   | <u>( 2,055,852)</u> |
| Excess of revenues and other sources over (under) expenditures | 394,049                 | ( 2,233)              | 1,091,344              | 364,763                | 1,847,923           |                   | 3,903,782           |
| <b>Fund Equities, beginning, as previously reported</b>        | <u>( 8,243)</u>         | <u>8,243</u>          | <u>-</u>               | <u>(317,916)</u>       | <u>( 317,916)</u>   |                   | <u>-</u>            |
| Prior period adjustments                                       | 385,806                 | 6,010                 | 1,091,344              | 46,847                 | 1,530,007           |                   | 1,903,782           |
| <b>Fund Equities, beginning, as restated</b>                   | <u>377,563</u>          | <u>14,053</u>         | <u>1,091,344</u>       | <u>46,847</u>          | <u>1,530,007</u>    |                   | <u>1,903,782</u>    |
| <b>Fund Equities, ending</b>                                   | <u>\$ 436,754</u>       | <u>\$ ( 1,815)</u>    | <u>\$ 1,100,006</u>    | <u>\$ 80,018</u>       | <u>\$ 1,614,963</u> |                   | <u>\$ 1,847,923</u> |

**Statement of Revenues, Expenditures and Other Financing Sources -  
Budget and Actual - General Fund**

**For the Year Ended June 30, 1989**

|  | General Fund      |                   | Variance                   |
|--|-------------------|-------------------|----------------------------|
|  | Budget            | Actual            | Favorable<br>(Unfavorable) |
| Revenues:  |                   |                   |                            |
| Taxes  | \$ 8,189,625      | \$ 8,285,448      | \$ 95,823                  |
| Licenses, permits and fees   | 739,235           | 818,033           | 78,798                     |
| Intergovernmental revenue  | 2,437,926         | 2,507,506         | 69,580                     |
| Interest income  | 140,000           | 208,100           | 68,100                     |
| Other revenue  | <u>184,830</u>    | <u>292,990</u>    | <u>108,160</u>             |
| Total Revenues   | <u>11,691,616</u> | <u>12,112,077</u> | <u>420,461</u>             |
| Other Financing Sources:   |                   |                   |                            |
| Other sources (fund balance)   | <u>222,000</u>    | <u>222,000</u>    | -                          |
| Total Other Financing Sources  | <u>222,000</u>    | <u>222,000</u>    | -                          |
| Total Revenues and Other<br>Financing Sources                        | <u>11,913,616</u> | <u>12,334,077</u> | <u>420,461</u>             |
| Expenditures:  |                   |                   |                            |
| General government   | 598,980           | 595,668           | 3,312                      |
| Public safety  | 1,494,683         | 1,509,580         | ( 14,897)                  |
| Highways and streets   | 1,432,861         | 1,390,502         | 42,359                     |
| Health and welfare   | 100,958           | 96,271            | 4,687                      |
| Culture and recreation   | 202,115           | 195,446           | 6,669                      |
| School department  | 6,575,967         | 6,585,464         | ( 9,497)                   |
| Debt service   | 892,585           | 863,084           | 29,501                     |
| County assessments   | <u>615,467</u>    | <u>615,467</u>    | -                          |
| Total Expenditures   | <u>11,913,616</u> | <u>11,851,482</u> | <u>62,134</u>              |
| Excess of revenues and other<br>sources over (under)<br>expenditures | <u>\$ -</u>       | <u>\$ 482,595</u> | <u>\$ 482,595</u>          |

**Detail Schedule of Revenues and Other Financing Sources -  
Budget and Actual - General Fund**

**For the Year Ended June 30, 1989**

| <u>Revenues</u>                    | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|------------------------------------|------------------|------------------|--|
| <u>Taxes</u>                       |                  |                  |  |
| Property taxes                     | \$ 8,049,325     | \$ 8,080,241     | \$ 30,916                              |
| Resident taxes                     | 64,800           | 69,773           | 4,973                                  |
| Yield taxes                        | 500              | 3,474            | 2,974                                  |
| Other taxes                        | -                | 32,449           | 32,449                                 |
| Interest and penalties             | <u>75,000</u>    | <u>99,511</u>    | <u>24,511</u>                          |
| Total Taxes                        | <u>8,189,625</u> | <u>8,285,448</u> | <u>95,823</u>                          |
| <u>Licences, Permits and Fees</u>  |                  |                  |  |
| Motor vehicle permits and fees     | 675,000          | 775,969          | 100,969                                |
| Dog licences                       | 1,000            | 802              | ( 198)                                 |
| Business licences and fees         | 63,235           | 30,194           | ( 33,041)                              |
| Other fees                         | <u>-</u>         | <u>11,068</u>    | <u>11,068</u>                          |
| Total Licences and Permits         | <u>739,235</u>   | <u>818,033</u>   | <u>78,798</u>                          |
| <u>Intergovernmental</u>           |                  |                  |  |
| Shared revenues                    | 256,778          | 256,778          | -                                      |
| Business profits tax               | 482,714          | 482,714          | -                                      |
| Highway block grant                | 112,433          | 116,033          | 3,600                                  |
| Railroad tax                       | 624              | 624              | -                                      |
| Energy grant                       | 9,250            | -                | ( 9,250)                               |
| Other                              | <u>-</u>         | <u>3,484</u>     | <u>3,484</u>                           |
| Total Intergovernmental            | <u>861,799</u>   | <u>859,633</u>   | <u>( 2,166)</u>                        |
| <u>School-Intergovernmental</u>    |                  |                  |  |
| Tri-town tuition                   | 52,616           | 56,791           | 4,175                                  |
| Foundation aid                     | 790,702          | 790,702          | -                                      |
| Building aid                       | 35,109           | 51,428           | 16,319                                 |
| Catastrophic                       | 82,757           | 99,731           | 16,974                                 |
| SAU note                           | 21,578           | 21,578           | -                                      |
| Rollingsford tuition               | 567,579          | 569,912          | 2,333                                  |
| Local tri-town tuition             | 17,586           | 25,660           | 8,074                                  |
| Topper tots                        | <u>8,200</u>     | <u>32,071</u>    | <u>23,871</u>                          |
| Total School-<br>Intergovernmental | <u>1,576,127</u> | <u>1,647,873</u> | <u>71,746</u>                          |
| <u>Interest Income</u>             | <u>140,000</u>   | <u>208,100</u>   | <u>68,100</u>                          |

(Continued)

**Detail Schedule of Revenues and Other Financing Sources - (Continued)**  
**Budget and Actual - General Fund**

**For the Year Ended June 30, 1989**

|   | <u>Budget</u>            | <u>Actual</u>            | Variance<br>Favorable<br>(Unfavorable) |
|---|--------------------------|--------------------------|--|
| <u>Other Revenues</u>                             |                          |                          |  |
| School rentals                                    | 12,000                   | 12,000                   | -                                      |
| Income from departments                           | 124,594                  | 162,581                  | 37,987                                 |
| Rent of town property                             | 1,200                    | 2,844                    | 1,644                                  |
| Sale of town property                             | 5,000                    | 465                      | ( 4,535)                               |
| Court lease                                       | 1,461                    | 1,908                    | 447                                    |
| Payment in lieu of taxes                          | 5,000                    | 12,327                   | 7,327                                  |
| Hydro lease                                       | 24,000                   | 23,896                   | ( 104)                                 |
| Planning and zoning                               | 11,575                   | 14,380                   | 2,805                                  |
| Other   | <u>-</u>                 | <u>62,589</u>            | <u>62,589</u>                          |
| <br>Total Other Revenues                          | <br><u>184,830</u>       | <br><u>292,990</u>       | <br><u>108,160</u>                     |
| <br>Total Revenue                                 | <br><u>11,691,616</u>    | <br><u>12,112,077</u>    | <br><u>420,461</u>                     |
| <u>Other Financing Sources</u>                    |                          |                          |  |
| Use of fund balance                               | <u>222,000</u>           | <u>222,000</u>           | <u>-</u>                               |
| <br>Total Other Financing<br>Sources              | <br><u>222,000</u>       | <br><u>222,000</u>       | <br><u>-</u>                           |
| <br>Total Revenues and Other<br>Financing Sources | <br><u>\$ 11,913,616</u> | <br><u>\$ 12,334,077</u> | <br><u>\$ 420,461</u>                  |

**Detail Schedule of Expenditures  
Budget and Actual - General Fund**

**For the Year Ended June 30, 1989**

| <u>Expenditures</u>       | <u>Budget</u>       | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---------------------------|---------------------|---------------------|---|
| <u>General Government</u> |                     |                     |   |
| Mayor/council             | \$ 10,206           | \$ 9,900            | \$ 306  |
| City manager              | 76,384              | 76,186              | 198   |
| City clerk                | 63,637              | 64,134              | ( 497)  |
| Elections                 | 7,430               | 5,741               | 1,689   |
| Assessing                 | 49,235              | 47,426              | 1,809   |
| Finance                   | 71,237              | 70,666              | 571   |
| Data processing           | 29,554              | 28,660              | 894   |
| Tax collector             | 64,140              | 64,291              | ( 151)  |
| Administration            | 95,725              | 100,438             | ( 4,713)  |
| Planning and zoning       | 93,736              | 94,446              | ( 710)  |
| Economic development      | 1,950               | 1,857               | 93  |
| Civic promotions          | 7,100               | 6,759               | 341   |
| Municipal building        | <u>28,646</u>       | <u>25,164</u>       | <u>3,482</u>                                    |
| Total General Government  | \$ <u>598,980</u>   | \$ <u>595,668</u>   | \$ <u>3,312</u>                                 |
| <u>Public Safety</u>      |                     |                     |   |
| Police administration     | 155,788             | 159,575             | ( 3,787)  |
| Police patrol             | 476,936             | 474,967             | 1,969   |
| Investigation             | 107,166             | 106,962             | 204   |
| Police support            | 102,678             | 105,087             | ( 2,409)  |
| Traffic                   | 37,217              | 43,876              | ( 6,659)  |
| Animal Control            | 1,100               | 640                 | 460   |
| Prosecution               | 34,913              | 34,643              | 270   |
| Fire administration       | 79,048              | 75,502              | 3,546   |
| Firefighting              | 458,813             | 462,184             | ( 3,371)  |
| Civil defense             | 100                 | 134                 | ( 34)   |
| Code enforcement          | <u>40,924</u>       | <u>46,010</u>       | <u>( 5,086)</u>                                 |
| Total Public Safety       | \$ <u>1,494,683</u> | \$ <u>1,509,580</u> | \$ <u>(14,897)</u>                              |

(Continued)

**Detail Schedule of Expenditures (Continued)**  
**Budget and Actual - General Fund**

**For the Year Ended June 30, 1989**

|                               | <u>Budget</u>    | <u>Actual</u>    | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|-------------------------------|------------------|------------------|---|
| <u>Highways and Streets</u>   |                  |                  |   |
| Equipment acquisition         | 50,000           | 56,141           | ( 6,141)  |
| Engineering                   | 49,742           | 49,771           | ( 29)   |
| DPW administration            | 149,213          | 169,297          | (20,084)  |
| Snow removal                  | 114,924          | 111,312          | 3,612   |
| Street maintenance            | 125,110          | 156,382          | (31,272)  |
| Street construction           | -                | ( 33,747)        | 33,747  |
| Street cleaning               | 16,503           | 21,200           | ( 4,697)  |
| Sidewalks                     | 500              | -                | 500   |
| Drains                        | 24,265           | 33,836           | ( 9,571)  |
| Equipment maintenance         | 129,382          | 88,496           | 40,886  |
| Solid waste collection        | 160,000          | 176,230          | (16,230)  |
| Solid waste disposal          | 395,000          | 389,203          | 5,797   |
| Sanitary landfill             | 45,130           | 34,116           | 11,014  |
| Street lights                 | 60,500           | 61,068           | ( 568)  |
| Buildings and grounds         | 65,585           | 43,169           | 22,416  |
| Cemetery                      | <u>47,007</u>    | <u>34,028</u>    | <u>12,979</u>   |
| Total Highways and Streets    | <u>1,432,861</u> | <u>1,390,502</u> | <u>42,359</u>   |
| <u>Health and Welfare</u>     |                  |                  |   |
| Visiting nurse                | 20,686           | 20,686           | -   |
| Ambulance service             | 42,000           | 42,000           | -   |
| Welfare                       | <u>38,272</u>    | <u>33,585</u>    | <u>4,687</u>  |
| Total Health and Welfare      | <u>100,958</u>   | <u>96,271</u>    | <u>4,687</u>  |
| <u>Culture and Recreation</u> |                  |                  |   |
| Public library                | 127,650          | 127,650          | -   |
| Recreation                    | <u>74,465</u>    | <u>67,796</u>    | <u>6,669</u>  |
| Total Culture and Recreation  | <u>202,115</u>   | <u>195,446</u>   | <u>6,669</u>  |

(Continued)

---

---

**Detail Schedule of Expenditures (Continued)**  
**Budget and Actual - General Fund**

**For the Year Ended June 30, 1989**

|                          | <u>Budget</u>               | <u>Actual</u>               | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------|-----------------------------|-----------------------------|--|
| <u>School Department</u> | 6,575,967                   | 6,585,464                   | ( 9,497)                               |
| <u>Debt Service</u>      |                             |                             |  |
| Principal                | 546,976                     | 517,475                     | 29,501                                 |
| Interest                 | <u>345,609</u>              | <u>345,609</u>              | <u>-</u>                               |
| Total Debt Service       | <u>892,585</u>              | <u>863,084</u>              | <u>29,501</u>                          |
| <u>County Assessment</u> | <u>615,467</u>              | <u>615,467</u>              | <u>-</u>                               |
| Total Expenditures       | \$ <u><u>11,913,616</u></u> | \$ <u><u>11,851,482</u></u> | \$ <u><u>62,134</u></u>                |

**Combined Statement of Revenues, Expenses and Changes  
in Retained Earnings/Fund Balance -  
Proprietary Fund Types and Similar Trust Funds**

**For the Year Ended June 30, 1989**

|   | <u>Proprietary<br/>Fund Type</u> | <u>Fiduciary<br/>Fund Type</u> | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|---|----------------------------------|--------------------------------|---|
|   | <u>Enterprise</u>                | Non-Expendable<br><u>Trust</u> |   |
| Operating Revenues:   |                                  |                                |   |
| Water and sewer fees  | \$ 1,002,848                     | \$ -                           | \$ 1,002,848                            |
| Merchandise sales and job work                                      | 68,895                           | -                              | 68,895                                  |
| Contributions   | <u>-</u>                         | <u>2,304</u>                   | <u>2,304</u>                            |
| Total Operating Revenues  | <u>1,071,743</u>                 | <u>2,304</u>                   | <u>1,074,047</u>                        |
| Operating Expenses:   |                                  |                                |   |
| Sewer expenses  | 344,963                          | -                              | 344,963                                 |
| Water supply  | 219,050                          | -                              | 219,050                                 |
| Distribution  | 54,682                           | -                              | 54,682                                  |
| General and administrative  | 178,450                          | -                              | 178,450                                 |
| Depreciation  | 260,875                          | -                              | 260,875                                 |
| Major repairs   | <u>6,009</u>                     | <u>-</u>                       | <u>6,009</u>                            |
| Total Operating Expenses  | <u>1,064,029</u>                 | <u>-</u>                       | <u>1,064,029</u>                        |
| Operating Income (Loss)   | 7,714                            | 2,304                          | 10,018                                  |
| Nonoperating Income (Expenses):                                     |                                  |                                |   |
| State grants  | 189,634                          | -                              | 189,634                                 |
| Interest income   | 9,449                            | -                              | 9,449                                   |
| Interest and other expenses   | ( 93,322)                        | <u>-</u>                       | ( 93,322)                               |
| Total Nonoperating Income (Expenses)                                | <u>105,761</u>                   | <u>-</u>                       | <u>105,761</u>                          |
| Net Income  | 113,475                          | 2,304                          | 115,779                                 |
| Depreciation on assets acquired with<br>contributed capital         | <u>154,396</u>                   | <u>-</u>                       | <u>154,396</u>                          |
| Increase in retained earnings                                       | 267,871                          | 2,304                          | 270,175                                 |
| Retained Earnings Fund Balance, Beginning as<br>previously reported | 1,726,517                        | -                              | 1,726,517                               |
| Prior Period Adjustments  | ( 24,027)                        | <u>317,925</u>                 | <u>293,898</u>                          |
| Retained Earnings/Fund Balance, Beginning as<br>restated            | <u>1,702,490</u>                 | <u>317,925</u>                 | <u>2,020,415</u>                        |
| Retained Earnings/Fund Balance, Ending                              | <u>\$ 1,970,361</u>              | <u>\$ 320,229</u>              | <u>\$ 2,290,590</u>                     |

**Combined Statement of Cash Flows  
Proprietary Fund Types and Similar Trust Funds**

**For the Year Ended June 30, 1989**

|   | <u>Proprietary<br/>Fund Type</u> | <u>Fiduciary<br/>Fund Type</u>  | <u>Totals</u>                |
|---|----------------------------------|---------------------------------|------------------------------|
|   | <u>Enterprise</u>                | <u>Non-Expendable<br/>Trust</u> | <u>(Memorandum<br/>Only)</u> |
| Cash Flows From Operating Activities:   |                                  |                                 |                              |
| Net income  | \$ 113,475                       | \$ 2,304                        | \$ 115,779                   |
| Prior period adjustment   | ( 24,027)                        | -                               | ( 24,027)                    |
| Adjustments to reconcile net income to net cash<br>Provided for operating activities: |                                  |                                 |                              |
| Depreciation  | 260,875                          | -                               | 260,875                      |
| (Increase) Decrease in:   |                                  |                                 |                              |
| Accounts receivable   | ( 42,819)                        | -                               | ( 42,819)                    |
| Inventory   | ( 11,419)                        | -                               | ( 11,419)                    |
| Other assets  | 1,924                            | -                               | 1,924                        |
| Increase (Decrease) in:   |                                  |                                 |                              |
| Other liabilities and accrued expenses  | <u>26,765</u>                    | <u>-</u>                        | <u>26,765</u>                |
| Net Cash From Operating Activities  | <u>324,774</u>                   | <u>2,304</u>                    | <u>327,078</u>               |
| Cash Flows For Investing Activities:  |                                  |                                 |                              |
| Purchase of investment securities   | <u>-</u>                         | <u>(2,304)</u>                  | <u>( 2,304)</u>              |
| Net Cash Used For Investing Activities  | <u>-</u>                         | <u>(2,304)</u>                  | <u>( 2,304)</u>              |
| Cash Flows For Capital and Related Financing Activities:                              |                                  |                                 |                              |
| Payments of long term debt  | (182,624)                        | -                               | (182,624)                    |
| Purchase of fixed assets  | (132,466)                        | (-)                             | (132,466)                    |
| Net Cash Used For Financing Activities  | <u>(315,090)</u>                 | <u>-</u>                        | <u>(315,090)</u>             |
| Cash Flows From Noncapital Financing Activities:                                      |                                  |                                 |                              |
| Loans from other funds  | <u>14,803</u>                    | <u>-</u>                        | <u>14,803</u>                |
| Net Cash From Noncapital Financing<br>Activities                                      | <u>14,803</u>                    | <u>-</u>                        | <u>14,803</u>                |
| Net increase in cash  | 24,487                           | -                               | 24,487                       |
| Cash, beginning of year   | <u>81,574</u>                    | <u>3,500</u>                    | <u>85,074</u>                |
| Cash, end of year   | \$ <u>106,061</u>                | \$ <u>3,500</u>                 | \$ <u>109,561</u>            |

## ENTERPRISE FUNDS

### Combining Balance Sheet June 30, 1989

| <u>ASSETS</u>  | <u>Water<br/>Fund</u> | <u>Sewer<br/>Fund</u> | <u>Totals</u>       |
|--|-----------------------|-----------------------|---------------------|
| Current Assets:  |                       |                       |                     |
| Cash and cash investments  | \$ 106,061            | \$ -                  | \$ 106,061          |
| Accounts receivable  | 45,725                | 54,928                | 100,653             |
| Inventory  | <u>59,472</u>         | <u>-</u>              | <u>59,472</u>       |
| Total Current Assets   | <u>211,258</u>        | <u>54,928</u>         | <u>266,186</u>      |
| Property, Plant and Equipment,<br>net of accumulated depreciation<br>of \$1,315,724 in the Water Fund<br>and \$2,604,749 in the Sewer Fund |                       |                       |                     |
|  | <u>1,963,114</u>      | <u>6,562,576</u>      | <u>8,525,690</u>    |
| Total Assets   | <u>\$ 2,174,372</u>   | <u>\$ 6,617,504</u>   | <u>\$ 8,791,876</u> |
| <br><u>LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</u>  |                       |                       |                     |
| Current Liabilities:   |                       |                       |                     |
| Other liabilities and accrued<br>expenses  | \$ 10,774             | \$ 20,476             | \$ 31,250           |
| Due to other funds   | 3,560                 | 21,128                | 24,688              |
| Current maturities of<br>long-term debt  | <u>25,000</u>         | <u>148,924</u>        | <u>173,924</u>      |
| Total Current Liabilities  | <u>39,334</u>         | <u>190,528</u>        | <u>229,862</u>      |
| Long-Term Debt, net of current<br>maturities   | <u>25,000</u>         | <u>865,380</u>        | <u>890,380</u>      |
| Total Liabilities  | <u>64,334</u>         | <u>1,055,908</u>      | <u>1,120,242</u>    |
| Contributed Capital and Retained Earnings:   |                       |                       |                     |
| Municipal investment   | -                     | 474,914               | 474,914             |
| Contributed capital  | 763,824               | 4,462,535             | 5,226,359           |
| Retained earnings  | <u>1,346,214</u>      | <u>624,147</u>        | <u>1,970,361</u>    |
| Total Contributed Capital<br>and Retained Earnings   | <u>2,110,038</u>      | <u>5,561,596</u>      | <u>7,671,634</u>    |
| Total Liabilities, Contributed<br>Capital and Retained Earnings  | <u>\$ 2,174,372</u>   | <u>\$ 6,617,504</u>   | <u>\$ 8,791,876</u> |

## ENTERPRISE FUNDS

### Combining Statement of Revenues, Expenditures and Changes in Retained Earnings For the Year Ended June 30, 1989

|   | <u>Water<br/>Fund</u> | <u>Sewer<br/>Fund</u> | <u>Totals</u>       |
|---|-----------------------|-----------------------|---------------------|
| Operating Revenues:   |                       |                       |                     |
| Water and sewer fees  | \$ 544,688            | \$ 458,160            | \$ 1,002,848        |
| Merchandise sales and job work                              | <u>68,895</u>         | <u>-</u>              | <u>68,895</u>       |
| Total Operating Revenues                                    | <u>613,583</u>        | <u>458,160</u>        | <u>1,071,743</u>    |
| Operating Expenses:   |                       |                       |                     |
| Sewer expenses  | -                     | 344,963               | 344,963             |
| Water supply  | 219,050               | -                     | 219,050             |
| Distribution  | 54,682                | -                     | 54,682              |
| General and administrative                                  | 137,280               | 41,170                | 178,450             |
| Depreciation  | 75,222                | 185,653               | 260,875             |
| Major repairs   | <u>6,009</u>          | <u>-</u>              | <u>6,009</u>        |
| Total Operating Expenses                                    | <u>492,243</u>        | <u>571,786</u>        | <u>1,064,029</u>    |
| Operating Income (Loss)                                     | 121,340               | (113,626)             | 7,714               |
| Nonoperating Income (Expenses):                             |                       |                       |                     |
| State grants  | -                     | 189,634               | 189,634             |
| Interest income   | 8,056                 | 1,393                 | 9,449               |
| Interest and other expenses                                 | ( 5,084)              | ( 88,238)             | ( 93,322)           |
| Total Nonoperating Income<br>Expenses                       | <u>2,972</u>          | <u>102,789</u>        | <u>105,761</u>      |
| Net Income (Loss)   | 124,312               | ( 10,837)             | 113,475             |
| Depreciation on assets acquired with<br>contributed capital | <u>13,394</u>         | <u>141,002</u>        | <u>154,396</u>      |
| Increase in retained earnings                               | 137,706               | 130,165               | 267,871             |
| Retained Earnings, beginning, as<br>previously reported     | 1,216,347             | 510,170               | 1,726,517           |
| Prior period adjustments                                    | ( 7,839)              | ( 16,188)             | ( 24,027)           |
| Retained Earnings, beginning as<br>restated                 | <u>1,208,508</u>      | <u>493,982</u>        | <u>1,702,490</u>    |
| Retained Earnings, ending                                   | \$ <u>1,346,214</u>   | \$ <u>624,147</u>     | \$ <u>1,970,361</u> |

**SPECIAL REVENUE FUNDS**

**Combining Balance Sheet  
June 30, 1989**

| <u>ASSETS</u>                        | <u>School<br/>Food<br/>Services</u> | <u>Conservation<br/>Commission</u> | <u>School<br/>Categorical<br/>Revenue</u> | <u>Historical<br/>Preservation</u> | <u>Total</u>      |
|--------------------------------------|-------------------------------------|------------------------------------|---|------------------------------------|-------------------|
| Cash and cash investments            | \$ -                                | \$ 826                             | \$ -                                      | \$ -                               | \$ 826            |
| Accounts receivable                  | 3,339                               | -                                  | 95,427                                    | -                                  | 98,766            |
| Due from other funds                 | <u>720</u>                          | -                                  | -   | <u>324</u>                         | <u>1,044</u>      |
| Total Assets                         | <u>\$ 4,059</u>                     | <u>\$ 826</u>                      | <u>\$ 95,427</u>                          | <u>324</u>                         | <u>100,636</u>    |
| <u>LIABILITIES AND FUND EQUITY</u>   |                                     |                                    |   |                                    |                   |
| Accounts payable                     | \$ 4,812                            | \$ -                               | \$ 20,826                                 | \$ -                               | 25,638            |
| Due to other funds                   | <u>-</u>                            | -                                  | <u>76,813</u>                             | -                                  | <u>76,813</u>     |
| Total Liabilities                    | <u>4,812</u>                        | -                                  | <u>97,639</u>                             | -                                  | <u>102,451</u>    |
| Fund Equity:                         |                                     |                                    |   |                                    |                   |
| Unreserved:                          |                                     |                                    |   |                                    |                   |
| Undesignated                         | ( 753)                              | <u>826</u>                         | ( 2,212)                                  | <u>324</u>                         | ( 1,815)          |
| Total Fund Equity                    | ( 753)                              | <u>826</u>                         | ( 2,212)                                  | <u>324</u>                         | ( 1,815)          |
| Total Liabilities and<br>Fund Equity | <u>\$ 4,059</u>                     | <u>\$ 826</u>                      | <u>\$ 95,427</u>                          | <u>\$ 324</u>                      | <u>\$ 100,636</u> |

SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 1989

|   | School<br>Food<br>Services | Conservation<br>Commission | School<br>Categorical<br>Revenue | Bisson<br>Park | Historical<br>Preservation | Total              |
|---|----------------------------|----------------------------|----------------------------------|----------------|----------------------------|--------------------|
| Revenues:   |                            |                            |                                  |                |                            |                    |
| Intergovernmental                                   | \$ 63,682                  | \$ -                       | \$ 569,844                       | \$ 1,123       | \$ -                       | \$ 634,649         |
| Charges for services                                | <u>222,363</u>             | <u>-</u>                   | <u>-</u>                         | <u>-</u>       | <u>-</u>                   | <u>222,363</u>     |
| Total Revenues                                      | 286,045                    | -                          | 569,844                          | 1,123          | -                          | 857,012            |
| Expenditures:                                       |                            |                            |                                  |                |                            |                    |
| General government                                  | 295,005                    | 119                        | -                                | -              | -                          | 295,124            |
| Public safety                                       | -                          | -                          | -                                | -              | 13                         | 13                 |
| School  | <u>-</u>                   | <u>-</u>                   | 569,700                          | <u>-</u>       | <u>-</u>                   | 569,700            |
| Total Expenditures                                  | 295,005                    | 119                        | 569,700                          | -              | 13                         | 864,837            |
| Excess of Revenues over<br>(under) expenditures     | ( 8,960)                   | ( 119)                     | 144                              | 1,123          | ( 13)                      | ( 7,825)           |
| Fund Equities, beginning, as<br>previously reported | ( 36)                      | 945                        | ( 2,356)                         | (1,123)        | 337                        | ( 2,233)           |
| Prior period adjustments                            | <u>8,243</u>               | <u>-</u>                   | <u>-</u>                         | <u>-</u>       | <u>-</u>                   | <u>8,243</u>       |
| Fund Equities, beginning, as restated               | 8,207                      | 945                        | ( 2,356)                         | (1,123)        | 337                        | 6,010              |
| Fund Equities, ending                               | \$( <u>753</u> )           | \$ <u>826</u>              | \$( <u>2,212</u> )               | \$ <u>-</u>    | \$ <u>324</u>              | \$( <u>1,815</u> ) |

# CAPITAL PROJECTS FUNDS

## Combining Balance Sheet June 30, 1989

|  | <u>Sewer<br/>Extension</u> | <u>Sewer<br/>Separation<br/>Project</u> | <u>Malley<br/>Farm<br/>Project</u> | <u>Route 16<br/>Sewer<br/>Improvements</u> | <u>Capital<br/>Improvements</u> | <u>Vocational<br/>Education<br/>Construction</u> | <u>Total</u>        |
|--|----------------------------|---|------------------------------------|--|---------------------------------|--|---------------------|
| <b>ASSETS</b>                          |                            |   |                                    |  |                                 |  |                     |
| Cash and cash investments              | \$ -                       | \$ 6,000                                | \$ 329                             | \$ 37,130                                  | \$ -                            | \$ 6,344   | \$ 49,803           |
| Accounts receivable                    | 98,614                     | -                                       | -                                  | -  | -                               | -  | 98,614              |
| Due from other funds                   | <u>700,483</u>             | <u>101,710</u>                          | <u>34,914</u>                      | -  | <u>959,614</u>                  | -  | <u>1,796,721</u>    |
| Total Assets                           | <u>\$ 799,097</u>          | <u>\$ 107,710</u>                       | <u>\$ 35,243</u>                   | <u>\$ 37,130</u>                           | <u>\$ 959,614</u>               | <u>\$ 6,344</u>                                  | <u>\$ 1,945,138</u> |
| <b>LIABILITIES</b>                     |                            |   |                                    |  |                                 |  |                     |
| Accounts payable                       | \$ -                       | \$ -                                    | \$ -                               | \$ 236,154                                 | \$ -                            | \$ 4,560   | \$ 240,714          |
| Deferred revenue                       | 98,614                     | -                                       | -                                  | -  | -                               | -  | 98,614              |
| Due to other funds                     | -                          | -                                       | -                                  | 468,674                                    | -                               | -  | 468,674             |
| Other liabilities and accrued expenses | -                          | -                                       | -                                  | <u>37,130</u>                              | -                               | -  | <u>37,130</u>       |
| Total Liabilities                      | <u>98,614</u>              | <u>-</u>                                | <u>-</u>                           | <u>741,958</u>                             | <u>-</u>                        | <u>4,560</u>                                     | <u>845,132</u>      |
| <b>FUND EQUITY</b>                     |                            |   |                                    |  |                                 |  |                     |
| Unreserved                             | <u>700,483</u>             | <u>107,710</u>                          | <u>35,243</u>                      | (704,828)                                  | <u>959,614</u>                  | <u>1,784</u>                                     | <u>1,100,006</u>    |
| Total Fund Equity                      | <u>700,483</u>             | <u>107,710</u>                          | <u>35,243</u>                      | (704,828)                                  | <u>959,614</u>                  | <u>1,784</u>                                     | <u>1,100,006</u>    |
| Total Liabilities and Fund Equity      | <u>\$ 799,097</u>          | <u>\$ 107,710</u>                       | <u>\$ 35,243</u>                   | <u>\$ 37,130</u>                           | <u>\$ 959,614</u>               | <u>\$ 6,344</u>                                  | <u>\$ 1,945,138</u> |

**CAPITAL PROJECTS FUNDS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 1989**

|   | Sewer<br>Extension | Sewer<br>Separation<br>Project | Malley<br>Farm<br>Project | Route 16<br>Sewer<br>Improvements | Special<br>Highway<br>Projects | Capital<br>Improvements | Vocational<br>Education<br>Construction | Total               |
|---|--------------------|--------------------------------|---------------------------|-----------------------------------|--------------------------------|-------------------------|---|---------------------|
| Revenues:   |                    |                                |                           |                                   |                                |                         |   |                     |
| Intergovernmental   | \$ -               | \$ -                           | \$ -                      | \$ -                              | \$ -                           | \$ -                    | \$ 316,750                              | \$ 316,750          |
| Interest income   | 57,259             | 5,231                          | 3,967                     | -                                 | -                              | 36,547                  | 1,594                                   | 104,598             |
| Charges for services  | <u>329,148</u>     | <u>-</u>                       | <u>-</u>                  | <u>-</u>                          | <u>-</u>                       | <u>-</u>                | <u>-</u>                                | <u>329,148</u>      |
| Total Revenues  | <u>386,407</u>     | <u>5,231</u>                   | <u>3,967</u>              | <u>-</u>                          | <u>-</u>                       | <u>36,547</u>           | <u>318,344</u>                          | <u>750,495</u>      |
| Other Financing Sources:  |                    |                                |                           |                                   |                                |                         |   |                     |
| Proceeds from long-term debt  | <u>-</u>           | <u>-</u>                       | <u>-</u>                  | <u>-</u>                          | <u>-</u>                       | <u>1,288,500</u>        | <u>-</u>                                | <u>1,288,500</u>    |
| Total Revenues and Other Financing Source                                     |                    |                                |                           |                                   |                                |                         |   |                     |
|   |                    |                                |                           |                                   |                                |                         |   | <u>1,288,500</u>    |
| Expenditures:   |                    |                                |                           |                                   |                                |                         |   |                     |
| Capital outlay  | 161,734            | 30,741                         | 30,073                    | 704,828                           | 7,643                          | 365,433                 | 316,560                                 | 1,617,012           |
| Debt service expenditures   | 334,802            | -                              | 77,950                    | -                                 | -                              | -                       | -                                       | 412,752             |
| Miscellaneous   | <u>-</u>           | <u>-</u>                       | <u>570</u>                | <u>704,828</u>                    | <u>7,643</u>                   | <u>-</u>                | <u>-</u>                                | <u>570</u>          |
| Total Expenditures  | <u>496,536</u>     | <u>30,741</u>                  | <u>108,593</u>            | <u>704,828</u>                    | <u>7,643</u>                   | <u>365,433</u>          | <u>316,560</u>                          | <u>2,030,334</u>    |
| Excess of revenues and other sources over (under) expenditures and other uses | ( 110,129)         | ( 25,510)                      | (104,626)                 | ( - )                             | (7,643)                        | ( 328,886)              | 1,784                                   | (1,279,838)         |
| Fund Equities, June 30, 1988  | <u>810,612</u>     | <u>133,220</u>                 | <u>139,869</u>            | <u>(704,828)</u>                  | <u>(7,643)</u>                 | <u>959,614</u>          | <u>1,784</u>                            | <u>8,662</u>        |
| Fund Equities, June 30, 1989  | <u>\$ 700,483</u>  | <u>\$ 107,710</u>              | <u>\$ 35,243</u>          | <u>-</u>                          | <u>7,643</u>                   | <u>-</u>                | <u>-</u>                                | <u>1,091,344</u>    |
|   |                    |                                |                           | <u>\$(704,828)</u>                | <u>\$ -</u>                    | <u>\$ 959,614</u>       | <u>\$ 1,784</u>                         | <u>\$ 1,100,005</u> |

---

---

**TRUST FUNDS**

**Combining Balance Sheet  
June 30, 1989**

|                           | <u>Cemetery<br/>Funds</u> | <u>School<br/>District<br/>Fund</u> | <u>Chandler<br/>Library<br/>Fund</u> | <u>Total</u>      |
|---------------------------|---------------------------|-------------------------------------|--------------------------------------|-------------------|
| <b><u>ASSETS</u></b>      |                           |                                     |                                      |                   |
| Cash and cash investments | \$ 1,630                  | \$ 500                              | \$ 2,545                             | \$ 4,675          |
| Investments               | <u>155,675</u>            | <u>239,899</u>                      | <u>-</u>                             | <u>395,574</u>    |
| Total Assets              | \$ <u>157,305</u>         | \$ <u>240,399</u>                   | \$ <u>2,545</u>                      | \$ <u>400,249</u> |
| <br>                      |                           |                                     |                                      |                   |
| <b>Fund Balance</b>       |                           |                                     |                                      |                   |
| Expendable                | \$ 52,902                 | \$ 26,573                           | \$ 545                               | \$ 80,020         |
| Reserved for endowments   | <u>104,403</u>            | <u>213,826</u>                      | <u>2,000</u>                         | <u>320,229</u>    |
| Total Fund Equity         | \$ <u>157,305</u>         | \$ <u>240,399</u>                   | \$ <u>2,545</u>                      | \$ <u>400,249</u> |

---

---

## EXPENDABLE TRUST FUNDS

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended June 30, 1989

|   | Cemetery<br><u>Funds</u> | School<br>District<br><u>Fund</u> | Chandler<br>Library<br><u>Fund</u> | <u>Total</u>            |
|---|--------------------------|-----------------------------------|------------------------------------|-------------------------|
| Revenues:   |                          |                                   |                                    |                         |
| Interest income                                     | \$ <u>12,434</u>         | \$ <u>22,812</u>                  | \$ <u>189</u>                      | \$ <u>35,435</u>        |
| Total Revenues                                      | 12,434                   | 22,812                            | 189                                | 35,435                  |
| Expenditures:                                       |                          |                                   |                                    |                         |
| Miscellaneous                                       | <u>1,073</u>             | <u>1,177</u>                      | <u>14</u>                          | <u>2,264</u>            |
| Total Expenditures                                  | <u>1,073</u>             | <u>1,177</u>                      | <u>14</u>                          | <u>2,264</u>            |
| Excess of revenues and over<br>(under) expenditures | 11,361                   | 21,635                            | 175                                | 33,171                  |
| Fund Equities, June 30, 1988                        | <u>41,541</u>            | <u>4,937</u>                      | <u>369</u>                         | <u>46,847</u>           |
| Fund Equities, June 30, 1989                        | \$ <u><u>52,902</u></u>  | \$ <u><u>26,572</u></u>           | \$ <u><u>544</u></u>               | \$ <u><u>80,018</u></u> |

**Schedule of Changes in General Fixed Assets  
By Function and Activity**

**For the Year Ended June 30, 1989**

|                              | General<br>Fixed Assets<br>July 1, 1988 | Additions        | Deletions        | General<br>Fixed Assets<br>June 30, 1989 |
|------------------------------|---|------------------|------------------|--|
| General Government:          |   |                  |                  |  |
| City Manager                 | \$ 14,740                               | \$ -             | \$ -             | \$ 14,740                                |
| City Clerk                   | 3,950                                   | -                | -                | 3,950                                    |
| Finance                      | 56,148                                  | 551              | -                | 56,699                                   |
| Tax Collector                | 5,186                                   | -                | -                | 5,186                                    |
| Municipal Building           | 379,896                                 | -                | -                | 379,896                                  |
| Planning and Zoning          | <u>1,950</u>                            | <u>2,583</u>     | <u>-</u>         | <u>4,533</u>                             |
| Total General Government     | <u>461,870</u>                          | <u>3,134</u>     | <u>-</u>         | <u>465,004</u>                           |
| Public Safety:               |   |                  |                  |  |
| Police                       | 521,959                                 | 25,500           | 21,751           | 525,708                                  |
| Fire                         | <u>992,184</u>                          | <u>13,902</u>    | <u>5,000</u>     | <u>1,001,086</u>                         |
| Total Public Safety          | <u>1,514,143</u>                        | <u>39,402</u>    | <u>26,751</u>    | <u>1,526,794</u>                         |
| Public Works:                |   |                  |                  |  |
| Engineering                  | 4,498                                   | -                | -                | 4,498                                    |
| Highway                      | 954,124                                 | 51,441           | 10,569           | 994,996                                  |
| Cemetery                     | <u>74,771</u>                           | <u>-</u>         | <u>-</u>         | <u>74,771</u>                            |
| Total Public Works           | <u>1,033,393</u>                        | <u>51,441</u>    | <u>10,569</u>    | <u>1,074,265</u>                         |
| Health and Welfare:          |   |                  |                  |  |
| Welfare                      | <u>700</u>                              | <u>-</u>         | <u>-</u>         | <u>700</u>                               |
| Total Health and Welfare     | <u>700</u>                              | <u>-</u>         | <u>-</u>         | <u>700</u>                               |
| Culture and Recreation:      |   |                  |                  |  |
| Library                      | 501,617                                 | -                | -                | 501,617                                  |
| Recreation                   | <u>91,091</u>                           | <u>-</u>         | <u>-</u>         | <u>91,091</u>                            |
| Total Culture and Recreation | <u>592,708</u>                          | <u>-</u>         | <u>-</u>         | <u>592,708</u>                           |
| Total Culture and Recreation | \$ <u>3,602,814</u>                     | \$ <u>93,977</u> | \$ <u>37,320</u> | \$ <u>3,659,471</u>                      |

**Schedule of General Fixed Assets  
By Function and Activity**

**For the Year Ended June 30, 1989**

|                                | <u>Total</u>        | <u>Building<br/>and Land</u> | <u>Equipment</u>    |
|--------------------------------|---------------------|------------------------------|---------------------|
| <b>General Government:</b>     |                     |                              |                     |
| City Manager                   | \$ 14,740           | \$ -                         | \$ 14,740           |
| City Clerk                     | 3,950               | -                            | 3,950               |
| Finance                        | 56,699              | -                            | 56,699              |
| Tax Collector                  | 5,186               | -                            | 5,186               |
| Municipal Building             | 379,896             | 375,036                      | 4,860               |
| Planning and Zoning            | <u>4,533</u>        | <u>-</u>                     | <u>4,533</u>        |
| Total General Government       | <u>465,004</u>      | <u>375,036</u>               | <u>89,968</u>       |
| <b>Public Safety:</b>          |                     |                              |                     |
| Police                         | 525,708             | 398,187                      | 127,521             |
| Fire                           | 1,001,085           | 372,632                      | 628,453             |
| Building Inspector             | <u>1</u>            | <u>-</u>                     | <u>1</u>            |
| Total Public Safety            | <u>1,526,794</u>    | <u>770,819</u>               | <u>755,975</u>      |
| <b>Public Works:</b>           |                     |                              |                     |
| Engineering                    | 4,498               | -                            | 4,498               |
| Highway                        | 994,996             | 247,697                      | 747,299             |
| Cemetery                       | <u>74,771</u>       | <u>69,435</u>                | <u>5,336</u>        |
| Total Public Works             | <u>1,074,265</u>    | <u>317,132</u>               | <u>757,133</u>      |
| <b>Health and Welfare</b>      |                     |                              |                     |
| Welfare                        | <u>700</u>          | <u>-</u>                     | <u>700</u>          |
| Total Health and Welfare       | <u>700</u>          | <u>-</u>                     | <u>700</u>          |
| <b>Culture and Recreation:</b> |                     |                              |                     |
| Library                        | 501,617             | 457,220                      | 44,397              |
| Recreation                     | <u>91,091</u>       | <u>55,561</u>                | <u>35,530</u>       |
| Total Culture and Recreation   | <u>592,708</u>      | <u>512,781</u>               | <u>79,927</u>       |
| Total General Fixed Assets     | <u>\$ 3,659,471</u> | <u>\$ 1,975,768</u>          | <u>\$ 1,683,703</u> |



