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1994

# ANNUAL REPORTS

## 1994



Sketch by BuntyWalsh

**Town of Sandwich  
New Hampshire**

# GENERAL INFORMATION

**TOWN OFFICE**.....284-7701

Monday through Friday, 8:00 am.-4:00 p.m.

**SELECTMEN'S MEETING**.....284-7701

Monday, 7:30 p.m.

**HIGHWAY DEPARTMENT**.....284-6950

Winter - Monday through Friday, 7:00 a.m. - 3:30 p.m.

Summer - Monday through Thursday, 6:30 a.m. - 5:00 p.m.

**TOWN CLERK/TAX COLLECTOR**.....284-7113

First Monday of each month, 7:00 p.m. - 9:00 p.m.

Tuesday and Thursday, 9:00 a.m. - 3:00 p.m.

Last Saturday of each month, 9:00 a.m. - 1:00 p.m.

## BOARD OF ADJUSTMENT

Third Thursday of each month, 7:30 p.m.

## CONSERVATION COMMISSION

Second Tuesday of each month, 7:30 p.m.

## HISTORIC DISTRICT COMMISSION

Third Tuesday of each month, 7:30 p.m.

## PLANNING BOARD

First Wednesday of each month, 7:30 p.m.

## RECREATION COMMITTEE

Fourth Tuesday of each month, 7:30 p.m.

## RECYCLING COMMITTEE

Second Thursday of each month, 7:30 p.m.

## SANDWICH LAND TRUST COMMITTEE

Second Thursday of each month, 7:30 p.m.

**CEMETERY TRUSTEES**.....284-6636

**LIBRARY TRUSTEES**.....284-6665

Third Monday of each month, 7:30 p.m.

**SEWER COMMISSIONERS**.....284-6807

Third Thursday of each month, 4:00 p.m.

**TRUSTEES OF TRUST FUNDS**.....284-6629

**WENTWORTH LIBRARY**.....284-6665

Monday 2:00 p.m. - 6:00 p.m.

Tuesday 4:00 p.m. - 6:00 p.m.

Wednesday 2:00 p.m. - 8:00 p.m.

Thursday 4:00 p.m. - 6:00 p.m.

Friday 9:00 a.m. - 6:00 p.m.

Saturday 10:00 a.m. - 12:00 p.m.

# **ANNUAL REPORTS**

**of the**

**OFFICERS**

**of the**

**TOWN OF SANDWICH**

**NEW HAMPSHIRE**



**FOR THE YEAR ENDING DECEMBER 31, 1994**

**This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.**

**LEE W. QUIMBY**

**DALE S. MAYER**

**BENJAMIN D. SHAMBAUGH**

**SELECTMEN**



This report printed by  
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## DEDICATION



**ROBERT N. PEASLEE**

Bob Peaslee was a valued contributor to his Town of Sandwich. He gave much of his time to this town and, once involved in a project, he saw it through to its completion.

Born in Whiteface, he was graduated from Quimby School. In 1993, he was elected President of the Quimby School Association.

He attended Thompson Agricultural School at the University of New Hampshire at the time that World War II was starting. Bob then served his country in the Army Air Force and he was stationed in the Philippines.



After the war, he returned to Sandwich and started his carpentry business from which he retired in 1985. His three sons now operate the business.

Bob served his town as a selectman and as a longtime member of the Conservation Commission, where he was very much involved with the preservation of Sandwich Notch. In recent years, he was a Supervisor of the Check List. He was a Director of the Sandwich Fair Association and was very active in promoting the agricultural portion of the fair. As a member of the Fire Department, he was instrumental in the construction of the Whiteface Station and used his crew at his expense to help build it. He was a member of American Legion Post 92 and was responsible for its fund raising activities for many years. Bob was a 32nd Degree Mason and Past Master of the Red Mountain Lodge. He also served on the Inter-Lakes School Board and was a Scoutmaster in Sandwich.

In all of this activity, his love for his town was apparent and appreciated. Bob passed away in September of 1994, but his contributions to his town live on.

Sincerely,

Lee W. Quimby, Chairman  
Dale S. Mayer  
Benjamin D. Shambaugh  
Sandwich Board of Selectmen

Note: The sketch of Durgin Bridge by Bunty Walsh on the front cover of this annual report was from a photograph taken by Robert N. Peaslee.

# TOWN OFFICERS

## STATE SENATOR

Kenneth McDonald

## REPRESENTATIVES TO THE GENERAL COURT

Robert Foster

Godfrey Howard

### TERM EXPIRES

#### MODERATOR

Robert J. Rowan

1996

#### SELECTMEN

Lee W. Quimby

1995

Dale S. Mayer

1996

Benjamin Shambaugh

1997

#### ADMINISTRATIVE ASSISTANT

Joanne N. Coutu

#### TOWN CLERK/TAX COLLECTOR

Priscilla K. Seeley

1995

Patricia A. Merriman, Deputy

#### TREASURER

Leonard H. Marino

1995

Denny C. Kalette, Deputy

#### SUPERVISORS OF THE CHECKLIST

Janet E. Brown

1996

Daniel C. Peaslee

1998

Mary Fleischmann

2000

#### LIBRARY TRUSTEES

Diane Decker Booty

1995

Virginia Heard

1995

Walter Johnson

1995

Jeffrey Fleischmann

1996

Priscilla K. Seeley

1996

Richard Allen

1997

Lisa Shambaugh

1997

TERM EXPIRES

**TRUSTEES OF TRUST FUNDS**

Jane A. Brewer	1995
Richard C. Papen	1996
John L. Webb	1997

**CEMETERY TRUSTEES**

Robert N. Burrows	1995
Sarah W. Zuccarelli	1996
Geoffrey Burrows	1997

**SEWER COMMISSIONERS**

Robert J. Rowan	1995
Patricia A. Merriman	1996
Spencer Martin	1997

**BALLOT INSPECTORS**

Jean Brown	Republican
Pauline Peaslee	Republican
Nancy Benton	Democrat
Marguerite King	Democrat

**PLANNING BOARD**

John Biggs	1995
Thomas Hadley	1995
Patricia Merriman, Admin. Secretary	1995
Willard Martin	1996
Benjamin Bullard, Vice-Chairman	1997
Robert Erb, Chairman	1997
Lee W. Quimby	Ex-Officio
Frances Walsh, Alt.	1995
Walter Carlson, Alt.	1996
Cynthia Yeager, Alt	1996
Jocelyn Gutches, Alt., Recording Sec.	1997
Fred Rozelle, Alt.	1997
Dale S. Mayer, Alt.	Ex-Officio

**LAKES REGION PLANNING COMMISSION**

Toby Eaton	1995
Rose deMars	1996



	TERM EXPIRES
<b>BOARD OF ADJUSTMENT</b>	
Jane Beckman	1995
Jeffrey Fleischmann	1995
Norman W. Chatel, Vice-Chairman	1996
James Hambrook	1997
Peter C. Hoag, Chairman	1997
Lee W. Quimby	Ex-Officio
Margaret Demos, Alt.	1995
Barry Paterno, Alt.	1996
Peter Pohl, Alt.	1997
<b>CONSERVATION COMMISSION</b>	
Jeff Fair	1995
Gordon Ford	1995
George Kimball, Chairman	1995
Gunnar Berg	1996
Joseph Upson	1996
Frank Bates	1997
Rose deMars	1997
Benjamin Shambaugh	Ex-Officio
Deane Farnsworth, Alt.	1995
Patricia Slothower, Alt.	1996
Jocelyn Gutches, Alt.	1997
<b>HISTORIC DISTRICT COMMISSION</b>	
Sally Kalette	1995
William Kenly	1995
Starr Hope	1996
Roger B. Merriman III	1996
Richard Devens	1997
Thomas Hadley, Chairman	1997
Dales S. Mayer	Ex-Officio
<b>LAND TRUST COMMITTEE</b>	
Martha Carlson, Chairman	1995
Rose deMars	1995
Richard Allen	1996
Denley W. Emerson	1996
Susan Speers	1996
Robert Miner, Jr.	1997
Frederick C. Rozelle	1997
Dale S. Mayer	Ex-Officio

**TERM EXPIRES**

**RECREATION COMMITTEE**

Lesley Johnson	1995
Susan Wiley	1995
Marie Eaton	1996
Susan Greene	1996
Patricia Mudgett	1996
Daniel Peaslee, Chairman	1996
Cynthia Yeager	1996
Holly Cook	1997
Ann-Catherine Sullivan	1997
Jere G. Burrows	
Lee W. Quimby	Ex-Officio
Lee Webb, Alt	1995

**RECYCLING COMMITTEE**

Jane Beckman	1995
Tim Miner	1996
Tish Sanchez de Bustamante	1996
Donald Burton	1997
John L. Webb	1997
Marilyn Read	
Ben Shambaugh	Ex-Officio

**HEALTH OFFICER**

Dr. Douglas S. McVicar

**POLICE CHIEF**

Louis G. Brunelle

**ROAD AGENT**

Peter E. Prentice

**RECREATION DIRECTOR**

Jere G. Burrows

**SANDWICH VOLUNTEER FIRE DEPARTMENT**

Francis G. Hambrook	Chief
Louis Brunelle	Captain
Phillip Brunelle	
Rudy Carlson	
David Cruz	
Keith Forbes	
William Greene	Captain
Paul Michalski	
Susan Michalski	Captain
Robert Miner	
James Mykland	1st Asst. Chief
Andrew Peaslee	2nd Asst. Chief
Kerry Peaslee	Engineer
David Porter	
Allen Seeley	
Bernard Swan	Safety Officer
Kim Tracy	Captain
Robert Tchudin	
Betty Webster	
Michael Welch	
Susan Wichland	

**FOREST FIRE WARDEN**

Francis G. Hambrook

**TOWN FOREST COMMITTEE**

James Mykland  
Peter Pohl  
Lee W. Quimby

**EMERGENCY MANAGEMENT DIRECTOR**

Louis G. Brunelle, Police Chief

**WELFARE OFFICER**

Dale S. Mayer, Selectman

**AUDITORS**

Plodzick & Sanderson Professional Association

## **SELECTMEN'S ANNUAL REPORT: 1994**

As guardians of our townspeople's trust in budgetary matters, the Selectmen spent a great deal of time this year looking at how we might get the greatest value for our tax dollar while maintaining a comfortable level of services. Our major activity in 1994 was to take a close look at all suppliers of services to the town to be sure we were getting the most value for our money.

The installation of a compactor at our recycling facility has worked out well with visible improvements in cleanliness and efficiency, while lowering our trash removal costs. The versatile crew at the highway department was able to complete work on several other projects at the Recycling Center. A protective roof was built for the compacting unit; a roof overhang was added across the front of the recycling building and a retaining wall was constructed to accommodate a pair of large roll-off units for the disposal of bulky waste and construction debris.

Many changes were made this year in our insurance carriers and our employees' health insurance plan. Workers' Compensation, unemployment insurance, health insurance and general insurance are now all placed with non-profit organizations made up of New Hampshire municipalities and school districts. General insurance (vehicle, liability, etc.) was put out to bid and, as a result, we switched to the non-profit N.H. Municipal Association Property and Liability Trust. In addition to lower overall rates, the town will receive dividends depending on claims experience. The savings could be considerable. We are also insured for Workers' Compensation with the Compensation Funds of New Hampshire at lower rates than we had previously been paying.

The health insurance plan for our employees is with the N.H. Municipal Association Health Insurance Trust as it has been for some time. However, a change was made this year to a plan with a \$1,000 deductible resulting in sizable premium savings. Employees now pay the first \$500 of the deductible. Under the old plan, they paid for the first two visits to a doctor. At the 1994 Town Meeting, a Health Insurance Fund was established. The town pays its share of the deductibles from this fund which will be reimbursed each year so the balance remains at \$41,500, which is the most that the town could conceivably be required to pay out. The yearly fund reimbursement plus premiums (our total health insurance cost) should be substantially below the premiums for the old policy with no significant change in coverage.

We also set up IRS Section 125 plans for our employees who may fund their individual plans with payroll deductions up to \$1,000 a year. These dollars are not subject to any taxes and may be used to pay their \$500 deductible and a number of other health-related items not covered by insurance.

The town's required landfill closure and the money being proposed for the project was also a major concern in 1994. Sharing that concern was Roland "Skip" Hoag, a Sandwich resident and hydrologist, who came to us to express his willingness to help. After many on-site visits and hours of work, Skip assisted us in developing a proposal which, if accepted by the N.H. Department of Environmental Services, could save the town a very large sum of money. Skip also volunteered his services for another required project - the testing of underground water at the town garage following the discovery of a leakage of fuel a few years ago. Already, \$17,000 had been spent and another \$13,000 expenditure was expected. Thanks to Skip, we should save most of this money.

For many years, the town has been paying an appraiser from Maine not only substantial fees for his time, but it has also been paying for his meals, motels and mileage. We decided to find out if we could obtain comparable services closer to home. After much research, we made the decision to employ the N.H. Department of Revenue Administration for the town's appraisal work. Recently, their appraisers have been in the process of examining real estate sales and "for sale" properties to determine fair market values for all properties in town. The goal is to see that real estate assessments are proportionately equalized. The result will be a valuation update in 1995 at a cost far less than was anticipated at the beginning of 1994.

The property tax dispute with the Taylor Home remains unresolved. They continue to maintain that Taylor Home is a charitable organization and should be exempt from property taxes. We hold that while their activities in other towns may be "charitable", the Spokesfield Common residences in Sandwich are not a charitable activity. The Taylor Home has brought suit against the town. The case is scheduled to be heard in Carroll County Superior Court in early April.

The relocation of the Squam Lake Road is on the 1995 summer schedule of the N.H. Department of Transportation. Abutter deeds have been prepared and when these have been approved, the long awaited project should be underway.



Also scheduled for the summer of '95 is enhanced 911 service for Sandwich and the rest of New Hampshire. In order for this service to function properly, every house must have a number and street address. The selectmen adopted a house numbering ordinance in May of 1994 and they recently approved the list of names for all roads in the town. A global positioning van from the State Bureau of Emergency Communications saved us time and money by coming to town for three days last summer to map all of our roads. These maps show houses, driveways, fireponds, draft sites and dry hydrants. Property owners will be notified of their house numbers and official road names this spring. Missing road signs will be replaced. Our thanks go to Town Treasurer Len Marino who did an excellent job of organizing and carrying out this important task.

In 1994, the traditional Sandwich Memorial Day observance was found to be in jeopardy because the former organizers of the event, the American Legion Post, had disbanded. We decided that the program should continue and made arrangements for it. The speaker was Bob Woodward, a native of Sandwich and World War II and Korean War veteran. His subject was "Taps". After his talk, the Inter-Lakes High School Band played "Taps" and other selections. The Sandwich Central School Band also performed.

At our last selectmen's meeting of the year, we decided that we wanted to dedicate the 1994 Sandwich Annual Report to Bob Peaslee. Bob certainly did a lot for this town and Sandwich is so fortunate to have others like him who are so willing to be of service. We thank all of the town employees and volunteers and look forward to working with you in 1995.

As we look to the year ahead we plan to continue to keep a close watch on all town expenditures and are hopeful that we can continue to improve the efficiency of town government functions while keeping costs under control.

Respectfully submitted,

Lee W. Quimby, Chairman  
Dale S. Mayer  
Benjamin D. Shambaugh  
Sandwich Board of Selectmen



# 1995 BUDGET

Appropriations and Estimates of Revenue for the  
 Ensuing Year, January 1, 1995 to December 31, 1995

<i>TITLE</i>	<i>1994 APPROPRIATION</i>	<i>1994 ACTUAL EXPENDITURE</i>	<i>1995 RECOMMENDED &amp; PETITION ARTICLES</i>
<b><u>GENERAL GOVERNMENT</u></b>			
Town Office Expense	82,396	71,980	75,691
Town Clerk/Tax Collector	29,070	26,623	27,172
Election & Registration	5,825	3,708	1,827
Town Officers' Salaries	14,600	12,226	12,412
Audit	8,200	8,000	8,200
Legal Expenses	13,000	6,815	13,000
Property Appraisal Update	38,500	26,197	6,000
Planning and Zoning	3,000	961	2,000
General Govt Buildings/Town Hall	15,252	14,187	14,505
Cemeteries	500	500	500
Document Preservation	500	-0-	-0-
Building Permit Inspections	1,325	631	750
Fees: Trust & Cap. Res. Funds	4,921	2,778	2,800
Misc. Property Insurance	2,210	430	-0-
Health Insurance Fund Funding #4	22,254	22,254	1,766
Health Insurance Fund Reimb.			5,837
Lakes Reg Planning Comm	1,586	1,586	1,644
NH Municipal Association	610	610	668
<b>SUBTOTAL</b>	<b>243,749</b>	<b>199,486</b>	<b>173,006</b>
<b>SUBTOTAL W/ARTICLE</b>			<b>174,772</b>
<b><u>PUBLIC SAFETY:</u></b>			
Police Department	102,963	101,787	93,401
Ambulance	37,551	37,551	37,551
Fire Department	55,229	50,484	55,140
Forest Fires/Red Hill Tower	2,000	1,000	2,000
<b>SUBTOTAL</b>	<b>197,743</b>	<b>190,822</b>	<b>188,092</b>
<b><u>HIGHWAYS, STREETS &amp; BRIDGES:</u></b>			
General Highway Dept.	236,201	234,108	214,115
Road Maintenance	23,300	21,272	21,200
Emerson Parking Lot	450	450	450
Street Lighting	5,625	5,260	5,700
Notch & Dale Road	841	841	841
Durgin Bridge Alarm	5,000	1,668	-0-
House Numbering/Road Signs	500	-0-	2,500
Highway Block Grant	67,908	51,194	71,213
<b>SUBTOTAL</b>	<b>339,825</b>	<b>314,793</b>	<b>316,019</b>

<i>TITLE</i>	<i>1994 APPROPRIATION</i>	<i>1994 ACTUAL EXPENDITURE</i>	<i>1995 RECOMMENDED &amp; PETITION ARTICLES</i>
<b><u>SANITATION:</u></b>			
Solid Waste Disposal	62,303	62,089	58,585
Household Hazardous Waste	911	911	911
Sewer Building Insurance		65	65
Municipal Sewer Dept. #35	13,659	-0-	12,902
<b>SUBTOTAL</b>	<b>76,873</b>	<b>63,065</b>	<b>59,561</b>
<b>SUBTOTAL W/ARTICLE</b>			<b>72,463</b>
<b><u>WELFARE:</u></b>			
General Assistance/Welfare	10,000	6,676	10,000
<b>SUBTOTAL</b>	<b>10,000</b>	<b>6,676</b>	<b>10,000</b>
<b><u>CULTURE AND RECREATION:</u></b>			
Parks and Recreation	49,315	54,802	55,151
Old Home Week	1,100	1,029	1,100
Historical Society Publication	10,000	10,000	-0-
Library Operating Budget #12	3,800	3,800	4,320
Patriotic Purposes	850	850	1,100
<b>SUBTOTAL</b>	<b>65,065</b>	<b>70,481</b>	<b>57,351</b>
<b>SUBTOTAL W/ARTICLE</b>			<b>61,671</b>
<b><u>CONSERVATION:</u></b>			
Town Forest Committee #21	5,000	240	5,000
Land Trust Committee	500	23	500
Conservation Commission	1,250	1,881	1,250
<b>SUBTOTAL</b>	<b>6,750</b>	<b>2,144</b>	<b>1,750</b>
<b>SUBTOTAL W/ARTICLE</b>			<b>6,750</b>
<b><u>DEBT SERVICE:</u></b>			
Prin Long Term Bonds & Notes	52,250	52,250	52,250
Int. Long Term Bonds & Notes	37,562	37,562	34,063
Int. Tax Anticipation Note	22,000	14,956	18,000
<b>SUBTOTAL</b>	<b>111,812</b>	<b>104,768</b>	<b>104,313</b>
<b><u>CAPITAL OUTLAY:</u></b>			
State Road Improvement #14	75,000	140	60,000
Fire Truck	170,000	64,999	-0-
Hwy Sander	6,000	5,050	-0-
Hwy Tractor/Mower	3,000	2,800	-0-
Police Cruiser #16			24,031
Dump Equip installation	19,750	12,849	-0-
Quimby/Beach Improv. #20	13,000	-0-	7,000
Town Equip Repair Exp. Trust #33			5,000
Library Fire Alarm #11	3,000	3,000	7,000
<b>SUBTOTAL W/ARTICLES</b>	<b>289,750</b>	<b>88,838</b>	<b>103,031</b>

<i>TITLE</i>	<i>1994 APPROPRIATION</i>	<i>1994 ACTUAL EXPENDITURE</i>	<i>1995 RECOMMENDED &amp; PETITION ARTICLES</i>
<b><u>CAPITAL RESERVES:</u></b>			
Fire Equipment Capital Res	30,000	30,000	-0-
Highway Equipment Cap Res #15	30,000	30,000	30,000
Police Equipment Cap Res #15	8,000	8,000	6,000
Office Equipment Cap Res #15	1,000	1,000	1,000
Driveway to Hwy Cap Resrv #19	12,000	12,000	12,000
Fuel Tank Capital Reserve #15	8,000	8,000	5,000
Fire Pond/Hydrants Cap Res	2,500	2,500	-0-
Town Buildings Capital Res #15	2,000	2,000	3,000
Revaluation Capital Res #18			7,000
Dump Capital Reserve/Dumpsters #30			1,750
Sewer Capital Reserve #34	2,200	-0-	2,200
<b>SUBTOTAL W/ARTICLES</b>	<b>95,700</b>	<b>93,500</b>	<b>67,950</b>
<b><u>PETITION ARTICLES:</u></b>			
Speare Memorial Hospital	500	500	-0-
Fire Equipment Cap. Reserve #36			27,000
Plymouth Regional Clinic #37			1,000
Big Brothers/Big Sisters #38			200
Community Action Program #39	2,400	2,400	2,700
Bearcamp Valley School #40	500	500	500
CC Agnst Domestic Violence #41	274	274	274
Meals/Wheels-Congregate Meals #42	750	750	750
Family Health Centre #43	372	372	385
CC Mental Health #44	1,556	1,556	1,603
Huggins Hospital #45	2,000	2,000	1,000
Sandwich Caregivers #46	2,000	2,000	2,000
Animal Control #47	300	300	300
VNA/Hospice #48	3,053	3,053	4,768
Food Bank-St. Andrews #49	500	500	750
<b>SUBTOTAL W/ARTICLES</b>	<b>14,205</b>	<b>14,205</b>	<b>43,230</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,451,472</b>	<b>1,148,778</b>	<b>1,148,291</b>

## BUDGET Sources of Revenue

	1994 ESTIMATED	1994 ACTUAL	1995 ESTIMATED
<b><u>TAXES</u></b>			
Yield Taxes	25,000	34,544	30,000
Payment in Lieu of Taxes	3,000	3,368	3,400
Sandwich Slopes Road	5,785	5,785	5,393
Int & Penalty on Taxes	10,000	10,109	10,000
<b><u>LICENSES, PERMITS AND FEES</u></b>			
State Decals	2,300	2,364	2,300
Motor Vehicle Permit Fees	100,000	109,349	105,000
Motor Vehicle Titles	400	490	450
Bldg & Misc Permit Fees	4,000	3,353	4,000
Other Licenses & Fees	2,700	2,523	2,500
<b><u>FROM STATE</u></b>			
Shared Revenue	39,066	34,345	34,346
Rooms & Meals Distribution	-0-	-0-	5,958
State Road Grant #14	50,000	50,000	40,000
Highway Block Grant	67,908	67,908	71,213
Bond Bank Refund	17,015	17,015	-0-
Sewer Bond/State Share	43,546	43,546	41,906
Reimb Federal Forest Land	1,700	2,038	2,000
<b><u>INTERGOVERNMENTAL REVENUES</u></b>			
Town Forest Committee #21	5,000	240	5,000
Fire Truck	132,500	31,043	-0-
Highway Sander	6,000	5,050	-0-
Highway Tractor/Mower	3,000	2,800	-0-
Dump Capital Reserve #30	622	622	1,750
Dump Cap. Res-Equip	15,000	12,849	-0-
Police Cap Res/Cruiser #16			24,031
Driveway Plowing Sp Rev Fund#19	12,000	12,000	12,000
Misc. Revenue	3,000	2,880	3,000
Police Dept. Revenue	500	355	500
Planning & Zoning	3,000	864	2,000
Dump/Beach Stickers	750	660	750
Surplus/State Road Imp.	25,000	25,000	-0-
Surplus/Health Ins. Fund	22,254	22,254	-0-
<b><u>MISCELLANEOUS REVENUES</u></b>			
Income Sewer Department #35	13,659	-0-	12,902
Sewer Capital Reserve #34	2,200	-0-	2,200
Sewer Dept Reimb Bldg Insurance		65	65
Transfer Sewer Const. Acct.	10,000	10,000	10,000
Recycle Sales & Dump Fees	2,000	3,168	2,500
Interest on Deposits	10,000	9,796	10,000
Benz/State Road Improvements #14			10,000
Quimby Reimb Park & Recreation	31,704	31,704	32,655
Quimby-Pymt Squam Note	6,125	6,125	5,900
Dumpster Lease/Sale #30		1,021	729

	<i>1994 ESTIMATED</i>	<i>1994 ACTUAL</i>	<i>1995 ESTIMATED</i>
Edrie Burrows Fund	500	134	500
Donation-Sandwich VNA	700	-0-	-0-
Quimby Donation #20	13,000	13,000	7,000
Handicap Access/White Sylvania Trust		1,000	-0-
Repayment Historical Society Book			5,000
Donations-Conservation Commission		675	
<b>TOTAL REVENUES</b>	<b>690,934</b>	<b>580,042</b>	<b>506,948</b>

# 1994 DETAIL OF EXPENDITURES

## GENERAL GOVERNMENT:

### APPROPRIATIONS

Town Office Expense	\$ 82,396
Town Clerk/Tax Collector	29,070
Election & Registration	5,825
Town Officers' Salaries	14,600
Audit	8,200
Legal Expenses	13,000
Property Appraisal Update	38,500
Planning and Zoning	3,000
General Government Buildings	15,252
Cemeteries	500
Document Preservation	500
Building Permit Inspections	1,325
Misc. Property Insurance	2,210
Lakes Region Planning Commission	1,586
NH Municipal Association	<u>610</u>

\$216,574

### EXPENDITURES

#### TOWN OFFICE EXPENSE

John L. Webb, Selectman	\$ 960
Lee W. Quimby, Selectman	5,119
Dale S. Mayer, Selectman	5,454
Benjamin D. Shambaugh, Selectman	1,491
Insurance BC/BS	7,588
Life Insurance	239
FICA	2,632
Medicare	616
Retirement Contribution	810
Unemployment Compensation	139
Workers Compensation	2,240
Telephone	1,603
Dues & Subscriptions	1,064
Miscellaneous Expenses	1,238
Treasurer Expense	354
Trustee of Trust Funds Expense	183
Joanne N. Coutu, Admin. Asst.	15,429
Priscilla K. Seeley, Assistant	6,052
Patricia A. Merriman, Assistant	7,072
Frances Walsh	820
Office Supplies	3,234



Office Equipment	685
Notices	240
Computer Expense	1,768
Postage	1,114
Equipment Repair & Maintenance	313
Printing - Town Report	3,350
Other Miscellaneous	<u>173</u>

**\$ 71,980**

**TOWN CLERK/TAX COLLECTOR**

Priscilla K. Seeley, TC/TC	\$ 9,455
Patricia A. Merriman, Deputy	6,745
Insurance BC/BS	2,530
Life Insurance	139
FICA	1,041
Medicare	243
Retirement Contribution	780
Unemployment Compensation	147
Workers Compensation	533
Telephone	538
Liability Insurance	27
Dues & Subscriptions	80
Office Supplies	624
Notices	100
Computer Expense	400
Postage	701
Equipment Repair & Maintenance	40
Mileage	205
Meetings	1,044
Tax Lien/Title Search	1,246
Miscellaneous	<u>5</u>

**\$ 26,623**

**ELECTION AND REGISTRATION**

Ballot Clerks	\$ 2,183
FICA	139
Medicare	33
Notices	508
Expenses	<u>845</u>

**\$ 3,708**

**TOWN OFFICERS' SALARIES**

FICA	\$ 522
Medicare	121
Leonard H. Marino, Treasurer	2,100
Denny Kalette, Deputy Treasurer	100
John L. Webb, Selectman	450
Lee W. Quimby, Selectman	1,800
Dale S. Mayer, Selectman	1,800
Benjamin D. Shambaugh, Selectman	1,350
Douglas McVicar, Health Officer	100
Janet E. Brown, Suprvsr Chklst	200
Robert Peaslee, Suprvsr Chklst	200
Mary Fleischmann, Suprvsr Chklst	200
Jane Brewer, Trustee of Trust Funds	700
Francis Hambrook, Fire Warden	150
Public Officials Liability Insurance	<u>2,433</u>

**\$ 12,226****AUDIT**

Plodzick &amp; Sanderson, PA

**\$ 8,000****LEGAL EXPENSES**

Nighswander, Martin &amp; Mitchell, PA

**\$ 6,815****PROPERTY APPRAISAL UPDATE**

Albert Childs, Appraiser	\$ 13,241
NH State Prison-Printing	249
NH Dept. of Rev. Admin., Appraiser	<u>12,707</u>

**\$ 26,197****PLANNING AND ZONING**

Dues/Registry of Deeds	\$ 178
Office Supplies	67
Notices	338
Postage	136
Refunds	51
Miscellaneous	<u>191</u>

**\$ 961****GENERAL GOVERNMENT BUILDINGS**

FICA	\$ 138
Medicare	32
Custodial	3,078

Electricity	2,136	
Heat & Oil	1,943	
Repairs & Maintenance	3,838	
Property Insurance	1,926	
Supplies	538	
Miscellaneous	<u>558</u>	

\$ 14,187

**CEMETERIES**

Maintenance of Cemeteries		\$ 500
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**DOCUMENT PRESERVATION** -0-

**BUILDING PERMIT INSPECTIONS**

Wages	\$ 455	
Expenses	95	
FICA	66	
Medicare	<u>15</u>	

\$ 631

**MISCELLANEOUS PROPERTY INSURANCE**

Library Building Insurance		\$ 430
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**LAKES REGION PLANNING COMMISSION** \$ 1,586

**NH MUNICIPAL ASSOCIATION** \$ 610

**Summary: GENERAL GOVERNMENT**

1994 Appropriation	\$216,574
1994 Expenditures	\$174,454
Unexpended Balance	\$ 42,120

**PUBLIC SAFETY:**

**APPROPRIATIONS**

Police Department	\$102,963	
Ambulance	37,551	
Fire Department	55,229	
Forest Fires/Red Hill Tower	2,000	
Town Forest Committee	<u>5,000</u>	

\$202,743

## EXPENDITURES

### POLICE DEPARTMENT

Louis G. Brunelle, Chief	\$ 32,193
Bruce Burrows	22,674
Priscilla K. Seeley, Secretary	1,150
Gregory Stankatis	1,138
Mark Fullerton	1,288
Peter Beede	2,040
Credit Court Reimb & Notch Patrol	(-) 2,250
Insurance BC/BS	13,658
Life Insurance	391
FICA	347
Medicare	877
Retirement Contribution	1,893
Unemployment Compensation	309
Workers Compensation	3,552
Telephone	2,921
Dues & Subscriptions	412
Office Supplies	509
Computer Expense	450
Equipment Repair & Maintenance	603
Gasoline	2,778
Vehicle Repairs	3,070
Miscellaneous	107
Equipment	760
Uniforms	503
Training	915
Electricity	334
Heat & Oil	936
Building Repair & Maintenance	316
Property Insurance	55
Vehicle Insurance	1,522
Law Enforcement Liability	<u>6,336</u>

**\$101,787**

### AMBULANCE CONTRACT

Stewart's Ambulance Service

**\$ 37,551**

### FIRE DEPARTMENT

Workers Compensation	\$ 269
Telephone	784
Liability Insurance	1,457

Dues/Mutual Aid	8,855	
General Supplies	742	
Office Supplies	36	
Miscellaneous	351	
Training	671	
Gas	589	
Vehicle Repair	5,094	
Electricity	2,518	
Heating Fuel	2,291	
Building Repair & Maintenance	1,556	
Property Insurance	365	
Vehicle Insurance	6,001	
Reimbursement to Dept. members	13,000	
Vaccine-Hepatitis B	-0-	
Equipment Purchase	<u>5,905</u>	
		\$ 50,484

#### **FOREST FIRES/RED HILL TOWER**

Red Hill Tower		\$ 1,000
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#### **TOWN FOREST COMMITTEE**

Dept. of Agriculture-Aerial Photos		\$ 240
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#### **Summary: PUBLIC SAFETY**

1994 Appropriation		\$202,743
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1994 Expenditures		\$191,062
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Unexpended Balance		\$ 11,681
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#### **HIGHWAYS, STREETS & BRIDGES:**

##### **APPROPRIATIONS**

General Highway Department	\$236,201	
Town Road Maintenance	23,300	
Emerson Parking Lot	450	
Street Lighting	5,625	
Notch & Dale Road	841	
Durgin Bridge Alarm	5,000	
House Numbering/Road Signs	500	
Highway Block Grant	<u>67,908</u>	
		\$339,825

## EXPENDITURES

### GENERAL HIGHWAY DEPARTMENT

Peter E. Prentice, Road Agent	\$ 32,201
John Welch	23,590
William Quinn	24,117
Kenneth Alcock	24,739
Roger Goodine	23,236
Tim Michael	23,505
Reimburse from Block Grant	(-) 21,531
Insurance BC/BS	33,133
Life Insurance	1,016
FICA	9,404
Medicare	2,200
Retirement Contribution	2,080
Unemployment Compensation	415
Workers Compensation	18,961
Telephone	674
Electricity	2,097
Heating Fuel	1,775
Building Repair & Maintenance	192
Property Insurance	3,076
Vehicle Insurance	7,468
General Supplies	511
Gas/Diesel Fuel	2,315
Vehicle Repair & Maintenance	4,150
Miscellaneous	244
Parts	<u>14,540</u>

\$234,108

### TOWN ROAD MAINTENANCE

Tarvia	\$ 12,556
Sand and Salt	7,500
Culverts	920
Dust Control	296
Bushes	<u>-0-</u>

\$ 21,272

### EMERSON PARKING LOT

\$ 450

### STREET LIGHTING

\$ 5,260

### NOTCH & DALE ROAD

\$ 841



**DURGIN BRIDGE ALARM**

State of NH (1/2 payment)

\$ 1,668

**HOUSE NUMBERING & ROAD SIGNS****-0-****HIGHWAY BLOCK GRANT**

Wage Reimbursement	\$ 21,531
Miscellaneous	550
Tarvia	11,706
Gas & Diesel Fuel	4,200
Vehicle Repair & Maintenance	1,749
Gravel	7,908
Sand & Salt	<u>3,550</u>

\$ 51,194

**Summary: HIGHWAYS, STREETS & BRIDGES**

<b>1994 Appropriation</b>	<b>\$339,825</b>
<b>1994 Expenditures</b>	<b>\$314,793</b>
<b>Unexpended Balance</b>	<b>\$ 25,032</b>

**SANITATION:****APPROPRIATIONS**

Solid Waste Disposal	\$ 62,303
Household Hazardous Waste	911
Municipal Sewer Department	<u>13,659</u>

\$ 76,873

**EXPENDITURES****SOLID WASTE DISPOSAL**

Kirke Read	\$ 11,393
Marilyn Read	10,953
David Smith	3,751
Michael Welch	1,477
Misc. Workers	51
Insurance BC/BS	5,059
FICA	1,647
Medicare	385
Unemployment Compensation	130
Workers Compensation	2,703
Telephone	377
Trash Removal	19,377

Electricity	1,082	
Rentals	840	
Property Insurance	597	
Printing	149	
Dues	120	
Notices	509	
Training	50	
Mileage	895	
Miscellaneous	101	
Equipment	<u>443</u>	
		<b>\$ 62,089</b>

**HOUSEHOLD HAZARDOUS WASTE** **\$ 911**

**SEWER BUILDING INSURANCE** **\$ 65**

**MUNICIPAL SEWER DEPARTMENT** **-0-**

**Summary: SANITATION**

<b>1994 Appropriation</b>	<b>\$ 76,873</b>
<b>1994 Expenditures</b>	<b>\$ 63,065</b>
<b>Unexpended Balance</b>	<b>\$ 13,808</b>

**HEALTH:**

**APPROPRIATIONS**

Animal Control	\$ 300	
CC Mental Health, Inc.	1,556	
Wolfeboro Visiting Nurse	3,053	
Huggins/Lakes Reg Gen Hospital	2,000	
Caregivers	2,000	
Speare Memorial Hospital	500	
Health Insurance Fund	22,254	
Family Health Centre	372	
Bearcamp Valley School	500	
CC Against Domestic Violence	<u>274</u>	
		<b>\$32,809</b>

**EXPENDITURES**

NH Humane Society	\$ 300
CC Mental Health	1,556

Wolfeboro Visiting Nurse	3,053
Huggins/Lakes Reg Gen Hospital	2,000
Family Health Centre	372
Caregivers	2,000
Speare Memorial Hospital	500
Bearcamp Valley School	500
CC Against Domestic Violence	274
Health Insurance Fund	<u>22,254</u>

\$ 32,809

**Summary: HEALTH**  
**1994 Appropriation**  
**1994 Expenditure**

\$ 32,809  
\$ 32,809

**WELFARE:**

**APPROPRIATIONS**

General Assistance/Welfare	\$ 10,000
Community Action Program	2,400
Food Bank-St. Andrew's	500
Meals/Wheels-Congregate Meals	<u>750</u>

\$ 13,650

**EXPENDITURES**

General Assistance	\$ 6,676
Community Action Program	2,400
Food Bank-St. Andrew's	500
Meals/Wheels-Congregate Meals	<u>750</u>

\$ 10,326

**Summary: WELFARE**

**1994 Appropriation**  
**1994 Expenditure**  
**Unexpended Balance**

\$ 13,650  
\$ 10,326  
\$ 3,324

**CULTURE AND RECREATION:**

**APPROPRIATIONS**

Parks and Recreation	\$49,315
Old Home Week	1,100

Historical Society Publication	10,000
Library Operating Budget	3,800
Fees: Trst & Cap Res. Funds	4,921
Patriotic Purposes	<u>850</u>

**\$ 69,986**

## **EXPENDITURES**

### **PARKS AND RECREATION**

Jere G. Burrows, Director	\$ 24,233
Pamela Urda, Maintenance	3,771
Ann-Catherine Sullivan, Lifeguard	3,086
Kathleen Greene, Lifeguard	2,552
Leo Greene, Jr., Lifeguard	2,042
Eveleth Greene, Lifeguard	96
Life Insurance	165
FICA	2,217
Medicare	519
Retirement Contribution	520
Unemployment Compensation	184
Workers Compensation	400
Telephone	638
Electricity	216
Property & Liability Insurance	4,849
Printing	149
Office Supplies	124
Training	268
Mileage	1,072
Miscellaneous	258
Events, Trophies, Etc.	377
Trash Removal	63
Rentals	2,467
Equipment Repair & Maintenance	289
Equipment	695
Ski Program	<u>3,552</u>

**\$ 54,802**

### **OLD HOME WEEK**

Printing	\$ 123
Supplies	173
Entertainment	425
Badges	<u>308</u>

**\$ 1,029**

<b>FEES: TRUST &amp; CAPITAL RESERVE FUNDS</b>	<b>\$ 2,778</b>
<b>HISTORICAL SOCIETY PUBLICATION</b>	<b>\$ 10,000</b>
<b>LIBRARY OPERATING BUDGET</b>	<b>\$ 3,800</b>
<b>PATRIOTIC PURPOSES</b>	<b>\$ 850</b>

<b>Summary: PARKS AND RECREATION</b>	
<b>1994 Appropriation</b>	<b>\$ 69,986</b>
<b>1994 Expenditures</b>	<b>\$ 73,259</b>
<b>OVERDRAFT</b>	<b>\$ 3,273</b>

**CONSERVATION:**

**APPROPRIATION**

Conservation Commission	\$ 1,250	
Donations	675	
Land Trust Committee	<u>500</u>	
		<b>\$ 2,425</b>

**EXPENDITURES**

**CONSERVATION COMMISSION**

Dues	\$ 125	
Office Supplies	84	
5 Days of Sandwich	<u>1,672</u>	
		<b>\$ 1,881</b>
<b>LAND TRUST COMMITTEE</b>		<b>\$ 23</b>

<b>Summary: CONSERVATION</b>	
<b>1994 Appropriation &amp; Donations</b>	<b>\$ 2,425</b>
<b>1994 Expenditures</b>	<b>\$ 1,904</b>
<b>Unexpended Balance</b>	<b>\$ 521</b>

**DEBT SERVICE:**

**APPROPRIATIONS**

Principal Long Term Bonds & Notes	\$52,250	
Interest Long Term Bonds & Notes	37,562	
Interest Tax Anticipation Note	<u>22,000</u>	
		<b>\$111,812</b>

**EXPENDITURES****PRINCIPAL LONG TERM BONDS & NOTES**

Squam Lake Land	\$ 12,250	
Sandwich Slopes	5,000	
Sewer	<u>35,000</u>	\$ 52,250

**INTEREST LONG TERM BONDS & NOTES**

Squam Lake Land	\$ 2,757	
Sandwich Slopes	785	
Sewer	<u>34,020</u>	\$ 37,562

**INTEREST TAX ANTICIPATION NOTE**

First NH Bank		\$ 14,956
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**Summary: DEBT SERVICE**

1994 Appropriation	\$111,812
1994 Expenditure	\$104,768
Unexpended Balance	\$ 7,044

**CAPITAL OUTLAY:****APPROPRIATIONS**

State Road Improvement	\$ 75,000	
Fire Truck	170,000	
Hwy Sander	6,000	
Hwy Tractor/Mower	3,000	
Dump Equipment Installation	19,750	
Quimby Donation	13,000	
Library Building Repair	<u>3,000</u>	\$289,750

**EXPENDITURES****STATE ROAD IMPROVEMENT**

Survey Work	\$ 140
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<b>FIRE TRUCK DEPOSIT</b>	\$ 64,999
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<b>HWY SANDER</b>	\$ 5,050
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<b>HWY TRACTOR/MOWER</b>	<b>\$ 2,800</b>
<b>DUMP EQUIPMENT INSTALLATION</b>	<b>\$ 12,849</b>
<b>QUIMBY DONATION</b>	<b>\$ -0-</b>
<b>LIBRARY BUILDING REPAIR</b>	<b>\$ 3,000</b>

**Summary: CAPITAL OUTLAY**

<b>1994 Appropriation</b>	<b>\$289,750</b>
<b>1994 Expenditures</b>	<b>\$ 88,838</b>
<b>Unexpended Balance</b>	<b>\$200,912</b>

**OPERATING TRANSFERS OUT:**

**APPROPRIATIONS**

Fire Equipment Capital Reserve	\$ 30,000	
Highway Equipment Capital Reserve	30,000	
Police Equipment Capital Reserve	8,000	
Office Equipment Capital Reserve	1,000	
Driveway to Hwy Capital Reserve	12,000	
Fuel Tank Capital Reserve	8,000	
Fire Pond/Hydrants Capital Reserve	2,500	
Town Buildings Capital Reserve	2,000	
Sewer Capital Reserve	<u>2,200</u>	
		<b>\$ 95,700</b>

**EXPENDITURES**

**PAYMENTS TO CAPITAL RESERVE FUNDS**

Fire Equipment Capital Reserve	\$30,000	
Highway Equipment Capital Reserve	30,000	
Police Equipment Capital Reserve	8,000	
Office Equipment Capital Reserve	1,000	
Driveway to Hwy Capital Reserve	12,000	
Fuel Tank Capital Reserve	8,000	
Fire Pond/Hydrants Capital Reserve	2,500	
Town Buildings Capital Reserve	2,000	
Sewer Capital Reserve	<u>-0-</u>	
		<b>\$ 93,500</b>

**Summary: OPERATING TRANSFERS OUT**

1994 Appropriation	\$ 95,700
1994 Expenditures	\$ 93,500
Unexpended Balance	\$ 2,200

<b>TOTAL 1994 BUDGETED APPROPRIATIONS</b>	<b>\$1,451,472</b>
<b>TOTAL 1994 BUDGETED EXPENDITURES</b>	<b>\$1,148,778</b>
<b>UNEXPENDED BALANCE</b>	<b>\$ 302,694</b>

**OTHER TOWN PAYMENTS:**

**INTER-LAKES SCHOOL DISTRICT:** \$1,251,911

**CARROLL COUNTY:** \$ 131,102

**DRIVEWAY PLOWING SPECIAL REVENUE FUND:**

Peter E. Prentice, Road Agent	\$ 1,156	
John Welch	1,279	
William Quinn	812	
Roger Goodine	477	
Louis Brunelle	1,265	
Great Bear, LTD	1,941	
Chris Greene	1,128	
Kenneth Oxtan	3,245	
William Racine	2,090	
Kirke Read	1,169	
Willard Saunders	550	
Joe Ludwick	371	
FICA	159	
Medicare	37	
Postage	82	
Miscellaneous	142	
		\$ 15,903

**TRUST FUNDS:**

**DORIS BENZ TRUST**

Training Courses	\$ 399	
Rabies Vaccine/Police Dept.	656	
		\$ 1,055

<b>MARJORIE THOMPSON CHILDRENS FUND</b>	
Art Program	\$ 500

<b>BICENTENNIAL TRUST</b>	
Maintenance Beach Equipment	\$ 181

<b>REMICK PARK FUND</b>	
Baby Swing	\$ 55

<b>EDRIE BURROWS</b>	
Recreation Supplies	\$ 134

**CAPITAL RESERVE FUNDS:**

<b>DRY HYDRANTS</b>	
Piping and material	\$ 3,183

<b>FUEL TANK CAPITAL RESERVE</b>	
Project Expenses	\$ 394

<b>LANDFILL CLOSURE</b>	
Project Expenses-Dufresne-Henry, Inc.	\$ 11,049

<b>TOWN BUILDINGS CAPITAL RESERVE</b>	
Police Department	\$ 617

<b>OFFICE EQUIPMENT CAPITAL RESERVE</b>	
Computer Program	\$ 370
Town Clerk/Tax Collector copier	409
Printer-Selectmen's Office	<u>490</u>
	\$ 1,269

<b>DUMP CAPITAL RESERVE</b>	
Concrete for retaining wall	\$ 720

**APPROPRIATIONS CARRIED-OVER FROM 1993:**

State Road Improvement	\$103,444
Survey Town Lines	1,185
Dry Hydrants	3,125
Fire Dept Central Station	1,228

House Numbering & Road Signs	<u>1,757</u>	\$110,739
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**EXPENDITURES OF APPROPRIATIONS CARRIED-OVER**

<b>STATE ROAD IMPROVEMENT</b>		<b>-0-</b>
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<b>SURVEY TOWN LINES</b>		<b>-0-</b>
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<b>DRY HYDRANTS</b>		
Deposit to Capital Reserve		\$ 3,125

<b>FIRE DEPT CENTRAL STATION</b>		<b>-0-</b>
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<b>HOUSE NUMBERING AND ROAD SIGNS</b>		
Leonard Marino, Consultant	\$ 654	
Notices	92	
Misc.	<u>19</u>	
		\$ 765

<b>TAX ANTICIPATION NOTE</b>		<b>\$950,000</b>
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## TREASURER'S REPORT

January 1 to December 31, 1994

Balances of all Funds, January 1, 1994:

General Fund (GF)	\$ 609,420.82	
Conservation Commission-Dodge	602.89	
Conservation Commission-Notch Land	17,756.84	
Forestry Committee	16,279.17	
Land Trust	97.36	
Driveway Plowing	39,859.03	
Sewer Construction	24,752.58	
Sewer Operation	15,704.97	
Town Bridge	2,370.70	
Town Hall Renovation	4,546.48	
Total	\$ 731,390.84	
1994 Receipts, all Funds		\$ 3,820,523.97
Total Funds Available		\$ 4,551,914.81

Payments on order of		
Selectmen-General Fund	\$3,676,019.46	
Payments on order of		
Sewer Commissioners	9,923.40	
Special Fund Payments	<u>37,428.55</u>	
Total Disbursements, all Funds		<u>(-)3,723,371.41</u>
Total of all Funds		
12/31/94 Balances		\$ 828,543.40

### PROOF OF BALANCE

General Fund Checking Account

Balance 12/31/94	\$ 68,355.14	
First NH Bank		
Less Outstanding		
1994 Checks	<u>(-)32,682.47</u>	
		\$ 35,672.67

First NH "Choice" Account

Bal. 12/31/94 Statement	\$ 593,082.74	
Transfer in Transit	440.00	
Deposits in Transit	<u>47,634.58</u>	
		\$ 641,157.32
General Fund Balance 12/31/94		\$ 676,829.99

Special Fund Balances (see separate schedules)

Conservation Commission-Dodge Fund	\$ 618.40
Conservation Commission-Notch Land Fund	18,213.45
Forestry Committee Fund	16,486.90
Land Trust Fund	0.00
Driveway Plowing Fund	38,402.25
Sewer Construction Fund	15,247.64
Sewer Operation Fund	20,493.90
Town Bridge Fund	2,431.66
Town Hall Renovation Fund	4,657.34
Police Investigation Fund	898.36
Health Insurance Fund	33,921.61
Recreation Fund	<u>341.90</u>

\$ 151,713.41

Totals of all Funds: 12/31/94 Balances

\$ 828,543.40

### STATEMENT OF 1994 RECEIPTS

#### GENERAL FUND RECEIPTS

Taxes (see Tax Collector's Report)	\$2,247,307.51
Town Clerk (see Town Clerk's Report)	117,131.70
Other Gross Receipts	<u>1,378,989.42</u>

Total Receipts to General Fund

\$3,743,428.63

#### SPECIAL FUND RECEIPTS (See also separate schedules)

Conservation Commission-Dodge Fund	\$ 15.51
Conservation Commission-Notch Land Fund	456.61
Forestry Committee Fund	447.73
Land Trust Fund	0.00
Driveway Plowing Fund	24,996.31
Sewer Construction Fund	495.06
Sewer Operation Fund	14,712.33
Town Bridge Fund	60.96
Town Hall Renovation Fund	110.86
Police Investigation Fund	898.36



Recreation Fund	980.00	
Health Insurance Fund	<u>33,921.61</u>	
		<u>77,095.34</u>
GRAND TOTAL, All Receipts		\$3,820,523.97

### SPECIAL FUND REPORTS

Dodge Fund		
Balance 12/31/93	\$	602.89
Interest 1994		<u>15.51</u>
Total Funds Available	\$	618.40
Disbursements		<u>0.00</u>
Balance 12/31/94	\$	618.40
Proof: Meredith Village Savings Bank		
Balance 12/31/94	\$	618.40

Notch Fund		
Balance 12/31/93	\$	17,756.84
Interest 1994		<u>456.61</u>
Total Funds Available	\$	18,213.45
Disbursements		<u>0.00</u>
Balance 12/31/94	\$	18,213.45
Proof: Meredith Village Savings Bank		
Balance: 12/31/94	\$	18,213.45

Forestry Committee Fund		
Balance 12/31/93	\$	16,279.17
Interest 1994		<u>447.73</u>
Total Funds Available	\$	16,726.90
Disbursements		<u>(-)240.00</u>
Balance 12/31/94	\$	16,486.90
Proof: First NH Bank		
Balance: 12/31/94	\$	16,926.90
Transfer in Transit		<u>(-)440.00</u>
	\$	16,486.90

Land Trust Fund		
Balance 12/31/93	\$	97.36
Interest 1994		<u>0.00</u>
Total Funds Available	\$	97.36
Disbursements - Reimb. G.F.		<u>(-)97.36</u>
Balance 12/31/94	\$	0.00

Proof: First NH Bank		
Balance: 12/31/94		\$ 0.00
Driveway Plowing Fund		
Balance 12/31/93		\$ 39,859.03
Receipts 1994		
Plow Fees	\$ 24,291.21	
Interest	<u>705.10</u>	
		\$ <u>24,996.31</u>
Total Funds Available		\$ 64,855.34
Disbursements		
Reimburse GF		<u>(-)26,453.09</u>
Balance 12/31/94		\$ 38,402.25
Proof: First NH Bank		
Balance: 12/31/94		\$ 38,402.25
Sewer Construction Fund		
Balance 12/31/93		\$ 24,752.58
Receipts 1994		
Interest		<u>495.06</u>
Total Funds Available		\$ 25,247.64
Disbursements		
To Town-1994 Tax Reduction		<u>(-)10,000.00</u>
Balance 12/31/94		\$ 15,247.64
Proof: First NH Bank		
Balance: 12/31/94		5,247.64
CD-First NH Bank Due 10/8/95		<u>10,000.00</u>
		\$ 15,247.64
Sewer Operation Fund		
Balance 12/31/93		\$ 15,704.97
Receipts 1994		
Misc.	\$ 176.79	
Rents	14,209.49	
Interest on Deposits	<u>326.05</u>	
		\$ <u>14,712.33</u>
Total Funds Available		\$ 30,417.30

Expenditures per Sewer Commissioners	(-)9,923.40
Balance 12/31/94	\$ 20,493.90
Proof: Checking A/C	\$ 20,730.62
Outstanding Checks	<u>(-)236.72</u>
Balance: 12/31/94	\$ 20,493.90
Recreation Fund	
Balance 12/31/93	\$ 0.00
Receipts 1994	<u>980.00</u>
Total Funds Available	\$ 980.00
Disbursements	<u>(-)638.10</u>
Balance 12/31/94	\$ 341.90
Proof: First NH Bank	
Balance: 12/31/94	\$ 341.90
Town Bridge Fund	
Balance 12/31/93	\$ 2,370.70
Interest 1994	<u>60.96</u>
Total Funds Available	\$ 2,431.66
Disbursements	<u>0.00</u>
Balance 12/31/94	\$ 2,431.66
Proof: MVSBS Savings A/C	
Balance: 12/31/94	\$ 2,431.66
Town Hall Renovation Fund	
Balance 12/31/93	\$ 4,546.48
Interest 1994	<u>110.86</u>
Total Funds Available	\$ 4,657.34
Disbursements	<u>0.00</u>
Balance 12/31/94	\$ 4,657.34
Proof: First NH Bank	
Balance: 12/31/94	\$ 4,657.34

Police Investigation Fund

Balance 12/31/93	\$	0.00
Receipts 1994		896.07
Interest 1994		<u>2.29</u>
Total Funds Available	\$	898.36
Disbursements		<u>0.00</u>
Balance 12/31/94	\$	898.36
Proof: First NH Bank		
Balance 12/31/94	\$	898.36

Health Insurance Fund

Balance 12/31/93	\$	0.00
Receipts		33,898.40
Interest 1994		<u>23.21</u>
Total Funds Available	\$	33,921.61
Disbursements		<u>0.00</u>
Balance 12/31/94	\$	33,921.61
Proof: First NH Bank		
Balance	\$	33,921.61

Respectfully Submitted:  
Leonard H. Marino  
Treasurer

# 1994 REPORT OF TRUSTEES OF TRUST FUNDS

## Trustees of Trust Funds Paid Out in 1994

### Cemeteries

North Sandwich Friends Meeting/Quakers	70.00
Little's Pond Cemetery	125.00
Sandwich Cemetery Association	1,625.00
Rural Cemetery Association	2,900.00

### School

Inter-lakes School District (Daniel Atwood School Trust)	285.00
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### Library

Wentworth Library Trustees (Charter Trust Accounts)	1,350.00
Joseph Wentworth Account (First NH Investment)	27,586.22

### Marjorie Thompson Fund

Art Program at Sandwich Central School	500.00
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### Doris Benz Fund

Training videos and manuals for medical emergencies	
-Police Department	398.66
Rabies vaccinations for Police Department officers	656.40

### Albert Blanchard Children's Trust

Dr. Paul A. McManus	54.00
Dr. Roy A. Carsen	500.00

### Bicentennial Fund

Ring Buoy, Beach	45.80
Dock/Raft Maintenance-new ladder	134.99

### Remick Park

Baby Swing	55.00
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### Edrie Burrows Children's Trust

Volleyball net, ball, clamps	134.20
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## Capital Reserves 1994

<u>Highway Equipment Fund</u>	
Article 18	7,850.00
<u>Fire Protection Equipment Fund</u>	
Chassis	31,043.00
<u>Fuel Tank Fund</u>	
Project Expenses	368.16
Piping	25.75
<u>Office Equipment Fund</u>	
Hard Drive and DOS update	370.00
Copier Town Clerk/Tax Collector's Office	409.40
Computer Printer	490.00
<u>Dump Fund</u>	
Installation of pad and compactor, 1994 Warrant	12,019.14
Final line installation fee	622.00
Dump equipment installation	343.00
Closing in compactor building	486.41
Concrete block	720.00
<u>Landfill Closure Fund</u>	
Engineering services	9,247.54
Closure plans	1,323.35
Landfill closure project	478.25
<u>Town Buildings</u>	
Septic tank for Police Station	411.00
Work done to Police Department	206.00
<u>Fire Pond/Dry Hydrants</u>	
State of N.H. - Application fee	50.00
Equipment	3,182.72

Respectfully submitted,  
Jane Brewer  
Richard Papen  
Jack Webb



REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1994

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
N Sandwich Friends Meeting											
03/25/21	Walter D H Hill	N Sandwich Friends Meeting	203.94	0.00	0.00	203.94	0.96	13.89	(14.06)	0.79	204.73
07/26/28	Dr. A B Hoag	N Sandwich Friends Meeting	101.93	0.00	0.00	101.93	0.48	6.94	(7.03)	0.39	102.32
05/27/37	Effie M Langley	N Sandwich Friends Meeting	203.94	0.00	0.00	203.94	0.96	13.89	(14.06)	0.79	204.73
05/31/91	Susan M Hill	N Sandwich Friends Meeting	505.38	0.00	0.00	505.38	2.39	34.43	(34.85)	1.97	507.35
SUBTOTALS			1,015.19	0.00	0.00	1,015.19	4.79	69.15	(70.00)	3.94	1,019.13
Little's Pond Cemetery											
06/16/22	Charles W. Donovan	Little's Pond Cemetery	102.06	0.00	0.00	102.06	16.37	8.03	(8.47)	15.93	117.99
01/17/33	Arven Blanchard	Little's Pond Cemetery	102.06	0.00	0.00	102.06	16.37	8.03	(8.47)	15.93	117.99
05/10/41	Edith L. French	Little's Pond Cemetery	76.55	0.00	0.00	76.55	12.28	6.02	(6.35)	11.95	88.50
06/04/48	George M. Need	Little's Pond Cemetery	204.11	0.00	0.00	204.11	32.73	16.06	(16.95)	31.84	235.95
07/30/78	Herman E. Lewis	Little's Pond Cemetery	1,020.60	0.00	0.00	1,020.60	163.66	80.30	(84.76)	159.20	1,179.80
SUBTOTALS			1,505.38	0.00	0.00	1,505.38	241.41	118.44	(125.00)	234.85	1,740.23
Rural Cemetery											
02/08/10	Orville P. Norroll	Rural Cemetery	214.70	0.00	0.00	214.70	0.43	14.59	(13.79)	1.23	215.93
02/10/10	Charles Blanchard	Rural Cemetery	6.93	0.00	0.00	6.93	0.10	0.60	(0.47)	0.66	102.63
12/31/10	Susan A. Sherman	Rural Cemetery	152.95	0.00	0.00	152.95	0.30	10.30	(9.70)	0.90	133.92
12/26/11	Samuel Chase	Rural Cemetery	50.98	0.00	0.00	50.98	0.46	3.20	(3.20)	0.59	54.54
11/24/14	Mrs. James E. Hudgett	Rural Cemetery	25.49	0.00	0.00	25.49	0.05	1.73	(1.63)	0.15	25.64
01/29/17	Mrs. Henry Hanson	Rural Cemetery	25.49	0.00	0.00	25.49	0.05	1.73	(1.63)	0.15	25.64
07/14/17	Nettie J. Nichol	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
02/04/18	Mrs. Emma Cox	Rural Cemetery	25.49	0.00	0.00	25.49	0.05	1.73	(1.63)	0.15	25.64
11/04/22	Nettie Hodge	Rural Cemetery	25.49	0.00	0.00	25.49	0.05	1.73	(1.63)	0.15	25.64
11/15/23	Charles A. Gilman	Rural Cemetery	40.78	0.00	0.00	40.78	0.08	2.77	(2.62)	0.23	41.01
05/08/26	Ora Fellows	Rural Cemetery	50.98	0.00	0.00	50.98	0.20	3.46	(3.27)	0.29	51.27
11/02/28	Melissa G. Rowe	Rural Cemetery	101.97	0.00	0.00	101.97	0.10	6.93	(6.55)	0.58	102.55
11/26/28	George L. Bryant	Rural Cemetery	34.61	0.00	0.00	34.61	0.68	23.21	(21.94)	1.95	343.56
11/26/28	Frank B. Watson	Rural Cemetery	101.97	0.00	0.00	101.97	0.10	6.93	(6.55)	0.58	102.55
06/12/28	Mr. Oubny & M. Leavens	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
07/03/31	Oliver Lee	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
10/21/31	Jonathan & Julia Tappan	Rural Cemetery	1,555.08	0.00	0.00	1,555.08	3.11	105.65	(99.88)	8.88	1,563.96
12/29/31	Herman E. Lewis	Rural Cemetery	25.49	0.00	0.00	25.49	0.05	1.73	(1.63)	0.15	25.64
12/29/31	Frank S. Hunt	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
09/28/33	Frank B. Watson	Rural Cemetery	152.95	0.00	0.00	152.95	0.30	10.30	(9.87)	1.62	153.82
07/22/36	Alonzo March Wallace	Rural Cemetery	713.81	0.00	0.00	713.81	1.42	48.50	(45.84)	4.08	717.89
06/02/37	Daniel D. Atwood	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
10/20/38	Nathaniel Burleigh	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
06/30/39	Charles H. Wallace	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
07/21/39	Charles B. Hoyt	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
03/18/40	Mary A. Marston	Rural Cemetery	117.28	0.00	0.00	117.28	0.24	8.55	(8.25)	0.67	117.95
04/11/40	William Horne Estate	Rural Cemetery	34.41	0.00	0.00	34.41	0.62	2.34	(2.20)	0.57	34.61
04/18/40	Lucy A. Stiver Hunt	Rural Cemetery	305.91	0.00	0.00	305.91	0.66	20.78	(19.65)	1.75	307.66
10/26/40	John S. Quinby	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
10/30/42	Walter G. Atwood	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
07/27/43	Leonard A. Smith	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
07/01/44	Frank Burleigh	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
07/01/44	Warren J. Woodton	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
09/06/49	James S. Rogers	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
09/06/49	Etiza A. Atwood	Rural Cemetery	151.15	0.00	0.00	151.15	0.30	10.27	(9.71)	0.86	152.01

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1994

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
09/06/49	Willis H. Smith	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
10/30/49	Amy H. Torsey	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
01/03/52	Cora M. Barker	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(27.84)	2.91	512.78
05/11/52	Mrs. Ida M. Hanson	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
07/23/52	Marjorie F. Bryar White	Rural Cemetery	1,019.72	0.00	0.00	1,019.72	2.04	69.28	(65.30)	5.82	1,085.56
07/23/52	Marjorie F. Bryar White	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
09/18/61	Archie C. Trosky	Rural Cemetery	500.94	0.00	0.00	500.94	1.15	33.50	(36.03)	1.20	568.04
04/04/66	JAMES & HARRIET BEEDE	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
12/06/66	Bertha G. Smith Est.	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
12/21/66	Catlin, Ford & Smith Lots	Rural Cemetery	1,019.72	0.00	0.00	1,019.72	2.04	69.28	(65.50)	5.82	1,085.56
04/02/68	Lorenzo D. Bean Lot	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
09/09/68	Charles & Eva Fellows	Rural Cemetery	152.95	0.00	0.00	152.95	0.30	10.39	(9.82)	0.87	153.82
09/09/68	Edward & Victoria Gilman	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
06/01/70	Keith K. Lakey	Rural Cemetery	407.90	0.00	0.00	407.90	0.82	27.71	(26.20)	2.33	410.23
12/14/70	Kueben Hodge Fund	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
12/14/70	John W. Beede Fund	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(27.84)	2.91	512.78
09/29/71	Luther J. Burrows	Rural Cemetery	611.94	0.00	0.00	611.94	1.22	36.63	(34.75)	2.91	614.78
07/12/71	Carl G. Beede	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
03/15/73	George Phillips Robbins	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
08/31/73	Fred & Virginia Croly	Rural Cemetery	130.53	0.00	0.00	130.53	0.26	8.87	(8.38)	0.75	131.28
09/24/73	Charles & Janet Uhle	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
10/03/73	Mr. & Mrs. Alexander Uhle	Rural Cemetery	407.90	0.00	0.00	407.90	0.82	27.71	(26.20)	2.33	410.23
02/19/75	Herbert E. Moulton	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
06/19/75	Glenn Smith Fund	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
10/16/75	Lena T. Nelson Fund	Rural Cemetery	1,529.58	0.00	0.00	1,529.58	3.06	103.92	(98.25)	8.73	1,588.31
01/05/76	Mr. & Mrs Nathaniel Burrows	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
01/09/76	Alma Tappan Hodge	Rural Cemetery	1,019.72	0.00	0.00	1,019.72	2.04	69.28	(65.50)	5.82	1,085.56
11/09/76	Henry & Mary B. Balch	Rural Cemetery	401.91	0.00	0.00	401.91	0.72	20.78	(19.65)	1.75	402.55
04/01/77	Frederic D. Pratt	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
04/01/77	Ernest & Catherine	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
09/12/77	William G. Spiers	Rural Cemetery	535.35	0.00	0.00	535.35	1.07	36.37	(34.38)	3.06	538.41
09/12/77	Kunigunde Resicker	Rural Cemetery	25.49	0.00	0.00	25.49	0.05	1.73	(1.63)	0.15	25.64
11/18/77	William G. & Hope R Hacker	Rural Cemetery	433.38	0.00	0.00	433.38	0.87	29.44	(27.84)	2.91	435.85
01/05/78	Gerard & Ruth Hoves	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
01/05/78	Edward A. Savin, Jr	Rural Cemetery	50.98	0.00	0.00	50.98	0.10	3.46	(3.27)	0.29	51.27
04/14/78	Richard N. Ford	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
12/20/78	Staker-Knaball	Rural Cemetery	152.95	0.00	0.00	152.95	0.30	10.39	(9.82)	0.87	153.82
05/25/79	Harry R. Taylor	Rural Cemetery	356.99	0.00	0.00	356.99	0.72	20.78	(19.65)	1.75	358.74
07/21/79	Rufus Garland Trust	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
10/02/79	Richard & Elizabeth	Rural Cemetery	50.98	0.00	0.00	50.98	0.10	3.46	(3.27)	0.29	51.27
12/03/79	Richard & Elizabeth	Rural Cemetery	61.19	0.00	0.00	61.19	0.13	4.16	(3.94)	0.35	61.54
12/17/79	Nathaniel H. Burrows	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
12/17/79	Dr & Mrs Jordi Folch-Pi	Rural Cemetery	713.81	0.00	0.00	713.81	1.42	48.50	(45.84)	4.08	717.89
04/14/80	Dr & Mrs Donald Hight	Rural Cemetery	415.03	0.00	0.00	415.03	0.83	28.70	(26.66)	2.37	417.40
05/19/80	Monroe & Bernice Michael	Rural Cemetery	506.16	0.00	0.00	506.16	1.01	34.39	(32.51)	2.89	509.05
06/02/80	Dr & Mrs H Curtis Wood Jr	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
06/12/80	Austin Burrows	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
06/16/80	Annette Blondeau	Rural Cemetery	285.51	0.00	0.00	285.51	0.57	19.40	(18.34)	1.63	287.14
06/16/80	John & Janet Laverack	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
11/09/80	Mr & Mrs Theodore Hope Jr	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
02/27/81	Rev. Howard Jean Howe	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
06/08/81	Thomas Marshall Dlx	Rural Cemetery	203.94	0.00	0.00	203.94	0.40	13.85	(13.09)	1.16	205.10
07/02/81	Roger & Frederika Merriman	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1994

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
09/23/82	Mrs Peter Burrows	Rural Cemetery	303.94	0.00	0.00	303.94	0.40	13.85	(13.09)	1.16	205.10
12/30/82	Dr Gurney Taylor	Rural Cemetery	305.91	0.00	0.00	305.91	0.62	20.78	(19.65)	1.75	307.66
03/22/83	Mr & Mrs Haven Tibbetts	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
06/06/84	David B. & Elizabeth Howe	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
11/28/84	Ethel Carter	Rural Cemetery	10.20	0.00	0.00	10.20	0.02	0.69	(0.65)	0.06	10.26
11/28/84	June Nicoli	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
11/28/84	Vaughan & Lois Harmon	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
11/28/84	Winona R Bailey	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
12/02/84	Mr & Mrs Robert Gifford	Rural Cemetery	34.35	0.00	0.00	34.35	0.17	3.92	(34.18)	3.06	58.41
08/20/85	Mr & Mrs Lynn Madgett	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
08/20/85	Mr & Mrs L. M. Schneider	Rural Cemetery	509.87	0.00	0.00	509.87	1.02	34.64	(32.75)	2.91	512.78
08/20/85	Ralph W. Neilson	Rural Cemetery	10.20	0.00	0.00	10.20	0.02	0.69	(0.65)	0.06	10.26
10/16/85	Mr & Mrs Burette McBeane	Rural Cemetery	504.88	0.00	0.00	504.88	0.67	34.28	(32.10)	2.85	507.73
10/30/85	Mr & Mrs Curtis Beaton	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
06/24/86	M/M J. Gillmour Tyson	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
07/27/86	M/M Philip Ryder	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
07/14/87	Edith F. Gregson	Rural Cemetery	407.90	0.00	0.00	407.90	0.82	27.71	(26.20)	2.33	410.23
09/10/87	Alan & Betsy Switzer	Rural Cemetery	101.97	0.00	0.00	101.97	0.20	6.93	(6.55)	0.58	102.55
10/22/87	M/M Lester Lear	Rural Cemetery	505.91	0.00	0.00	505.91	0.61	34.34	(32.10)	2.89	508.76
10/13/88	Patricia & Arthur Heard	Rural Cemetery	506.64	0.00	0.00	506.64	1.01	34.42	(32.54)	2.89	509.53
05/06/89	M/M Arthur Sinclair	Rural Cemetery	509.00	0.00	0.00	509.00	1.02	34.58	(32.69)	2.91	511.91
08/10/89	Mr & Mrs William G. Gifford	Rural Cemetery	506.66	0.00	0.00	506.66	1.01	34.52	(32.61)	2.89	509.55
08/10/89	Mr & Mrs William G. Gifford	Rural Cemetery	506.66	0.00	0.00	506.66	1.01	34.52	(32.61)	2.89	509.55
06/04/90	Ernest W. Bean	Rural Cemetery	505.66	0.00	0.00	505.66	1.01	34.35	(32.47)	2.89	508.55
10/27/90	M & B Bowler	Rural Cemetery	203.27	0.00	0.00	203.27	1.40	13.74	(12.99)	1.15	203.42
12/21/90	Helen Murray	Rural Cemetery	505.66	0.00	0.00	505.66	1.01	34.35	(32.47)	2.89	508.55
12/16/91	M/M Maurice Bowler	Rural Cemetery	303.00	0.00	0.00	303.00	0.60	20.59	(19.46)	1.73	304.73
12/16/91	Wayne F. Keeffe	Rural Cemetery	505.00	0.00	0.00	505.00	1.01	34.31	(32.44)	2.88	507.88
01/30/92	M/M David Blackshear	Rural Cemetery	302.76	0.00	0.00	302.76	0.56	20.57	(19.40)	1.73	304.49
03/30/92	M/M John Dyer	Rural Cemetery	503.81	0.00	0.00	503.81	0.81	34.22	(32.17)	2.86	506.67
03/30/92	M/M Thomas Johnson	Rural Cemetery	501.34	0.00	0.00	501.34	0.31	34.01	(31.52)	2.80	504.14
04/20/92	M/M R.Q. Peaslee, Jr.	Rural Cemetery	503.53	0.00	0.00	503.53	0.79	34.19	(32.12)	2.86	506.39
06/24/92	M/M Giles Curtis Fenn	Rural Cemetery	501.38	0.00	0.00	501.38	0.35	34.02	(31.56)	2.81	504.19
09/19/93	Mary E F Fenn	Rural Cemetery	500.00	0.00	0.00	500.00	0.06	6.80	(6.30)	0.56	100.76
09/19/93	Dr & Mrs Richard Burns	Rural Cemetery	500.00	0.00	0.00	500.00	0.06	6.80	(6.30)	0.56	100.76
09/19/93	Dr & Mrs Richard Burns	Rural Cemetery	500.06	0.00	0.00	500.06	0.06	6.80	(6.30)	0.56	100.76
10/27/93	Stephan Albert Hope	Rural Cemetery	500.04	0.00	0.00	500.04	0.04	33.91	(31.18)	2.77	502.83
05/20/94	Dr & Mrs S. Kirkwood	Rural Cemetery	0.00	500.00	0.00	500.00	0.00	33.90	(31.13)	2.77	502.77
06/06/94	P F Keeffe	Rural Cemetery	0.00	500.00	0.00	500.00	0.00	33.90	(31.13)	2.77	502.77
10/24/94	J Duffy	Rural Cemetery	0.00	500.00	0.00	500.00	0.00	33.90	(31.13)	2.77	502.77
11/11/94	Lena T. Neilson	Rural Cemetery	0.00	1,000.00	0.00	1,000.00	0.00	67.80	(62.26)	5.54	1,005.54
11/14/94	R&K DeTagdo	Rural Cemetery	0.00	500.00	0.00	500.00	0.00	33.90	(31.13)	2.77	502.77
SUBTOTALS			42,330.54	3,000.00	0.00	45,330.54	78.98	3,078.84	(2,900.00)	257.82	45,588.36

Sandwich Cemetery Association

02/20/08	William Burleigh	Whiteface	109.54	0.00	0.00	109.54	0.94	7.44	(6.71)	0.83	110.47
12/26/11	Alfred A. Marston	Grove	509.87	0.00	0.00	509.87	0.20	34.63	(31.23)	4.34	514.21
04/27/14	Eliza B. Atwood	E. Sandwiche, Neilson	25.49	0.00	0.00	25.49	0.05	1.73	(1.56)	0.22	25.71
01/03/16	Charles B. White	Elm Hill	1,019.72	0.00	0.00	1,019.72	1.88	69.27	(62.52)	6.82	1,078.35
07/14/17	Mrs. Mary Peaslee	N. Sandwiche	101.97	0.00	0.00	101.97	0.63	6.93	(6.26)	0.86	102.83
02/04/18	Hisses Mason	Nason	101.97	0.00	0.00	101.97	0.19	6.93	(6.26)	0.86	102.83
09/07/20	George W. Thompson	Thompson - W Sandwiche	224.33	0.00	0.00	224.33	0.42	15.24	(13.76)	1.90	226.23
10/23/20	William D. George	Faamy W. Sandwiche	153.37	0.00	0.00	153.37	0.28	10.42	(9.40)	1.30	154.67
04/02/21	William B. Fellows	Grove	101.97	0.00	0.00	101.97	0.63	6.93	(6.26)	0.86	102.83
06/07/22	J. Hartwell Smith	Grove	387.48	0.00	0.00	387.48	0.19	26.32	(23.75)	3.28	390.76
02/20/24	Elizabeth H. Maddocks	N. Sandwiche	101.97	0.00	0.00	101.97	0.19	6.93	(6.26)	0.86	102.83



REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1994

DATE	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/LOSS	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE	TOTAL
07/01/37	Daniel D Atwood	Sidewalk Fund	414 11	0 00	0 00	414 11	658 51	72 73	0 00	731 24	1,145 35
01/31/45	Town Of Sandwich	Recreation	472 18	0 00	0 00	472 18	502 30	66 07	0 00	568 37	1,040 55
09/11/49	Stade Improvement Fund	Town Improvement	1,031 58	0 00	0 00	1,031 58	571 42	108 69	0 00	680 11	1,711 69
07/21/53	Albert C. Blanchard	Children's Fund	14,000 27	0 00	0 00	14,000 27	2,570 54	1,123 56	(554 00)	3,140 37	17,140 37
07/28/70	Children's Dental Trust	Dental Fund	1,183 50	0 00	0 00	1,183 50	220 87	95 22	0 00	316 09	1,499 59
02/07/77	Bicentennial	Maint & Imp Swin Areas	4,703 66	0 00	0 00	4,703 66	3,171 34	533 95	(180 79)	3,524 50	8,228 16
04/23/77	Marjorie Thompson Tr	Child. School	15,556 02	0 00	0 00	15,556 02	1,864 01	1,187 92	(500 00)	2,651 93	18,207 95
03/26/80	Edrie Burrows	Children	1,567 48	0 00	0 00	1,567 48	2,664 32	286 93	(134 20)	2,817 05	4,364 53
09/12/83	Lena T Nelson Memorial Day	Flags	7,010 41	1,000 00	0 00	6,110 41	436 94	483 93	0 00	880 87	6,991 28
02/01/84	Edrie Burrows	Children	7,000 35	0 00	0 00	7,000 35	1,106 09	188 45	0 00	964 54	2,967 79
01/01/84	Dorothy Benz	Nursing	102,430 36	0 00	0 00	102,430 36	27,126 09	8,148 76	(1,055 58)	29,560 36	131,990 72
01/05/88	Rebeck Park	General Purpose	1,527 23	776 28	0 00	2,303 51	381 52	149 76	(33 00)	2,398 27	4,302 77
06/10/93	Robert Ramirez	Memorial Trust	7,223 82	0 00	0 00	7,223 82	555 44	527 46	0 00	1,082 90	8,306 72
06/10/93	Lena T Nelson	4-H camperships	1,500 36	(1,000 36)	0 00	0 00	59 13	11 70	(70 83)	(0 00)	(0 00)
11/11/94	Lena T Nelson	New Lib Books	0 00	500 00	0 00	500 00	0 00	33 90	0 00	33 90	533 90
		SUBTOTALS	226,249 15	775 92	0 00	227,025 07	54,371 40	19,055 16	(3,311 16)	70,115 40	297,140 47
9/26/69	Joseph Wentworth B	TOTALS	313,672 63	5,925 92	0 00	319,598 55	54,774 22	25,359 19	(9,381 16)	70,752 25	390,350 80
		1st Capital Bank	448,253 63		(45 66)	448,207 97	77 00	27,628 22	(27,586 22)	119 00	448,326 97
		TOTALS	761,926 26	5,925 92	(45 66)	767,806 53	54,851 22	52,987 41	(36,967 38)	70,871 25	838,677 77



## COMMON FUND OF THE TOWN OF SANDWICH FOR 1994

Shares/ Per Value	Description	Rate	Maturity	Balance 01/01/94	Added	Sold	Gain or (Loss)	Amortization/ Accretion	Balance 12/31/94	Market Value	Income for Year	Amortization/ Accretion	Net Income
	Fidelity US Treas Inc			39,500.00	(39,500.00)				0.00	0.00	871.37		871.37
16,600	Financial Square MIF			0.00	16,600.00				16,600.00	16,600.00	293.77		293.77
25,000	Xerox	13.250%	09/01/14	29,894.00	(26,609.50)			(3,284.50)	0.00	0.00	3,312.50	(3,284.50)	28.00
25,000	ITT Financial	9.500%	05/15/94	25,834.33	(25,000.00)			(834.33)	0.00	0.00	1,187.50	(834.33)	353.17
25,000	Ford Motor Credit	9.150%	06/08/95	24,861.56				96.43	24,957.99	25,234.38	2,287.50	96.43	2,383.93
10,000	Fed Home Loan Bks	9.500%	12/26/95	9,959.38				20.45	9,979.83	10,187.50	950.00	20.45	970.45
15,000	Gen Mot Accept Corp	8.250%	08/01/96	14,246.42				291.37	14,537.79	14,985.94	1,237.50	291.37	1,528.87
35,000	Tennessee Valley Auth	8.250%	11/15/96	34,882.30				40.91	34,923.21	35,185.94	2,887.50	40.91	2,928.41
10,000	Provident Life	10.000%	11/01/97	9,949.95	(10,000.00)			50.05	0.00	0.00	1,500.00	50.05	1,550.05
20,000	U.S. Treasury Note	8.875%	11/15/97	21,258.14				(324.54)	20,933.60	20,531.25	1,775.00	(324.54)	1,450.46
15,000	US Treasury	6.000%	11/30/97	0.00	14,791.18			17.96	14,809.14	14,301.56	218.86	17.96	236.82
25,000	US Treasury	8.875%	11/15/98	28,314.14				(679.58)	27,634.56	25,835.94	2,218.76	(679.58)	1,539.18
10,000	Tenn. Valley Auth	6.250%	08/01/99	9,861.88				24.72	9,886.60	9,237.50	625.00	24.72	649.72
20,000	US Treasury	6.875%	08/31/99	0.00	20,093.75			(5.57)	20,088.18	19,250.00	(7.60)	(5.57)	(13.17)
20,000	Gen Mot Accept Corp	7.000%	03/01/2000	20,861.17				(139.58)	20,721.59	18,581.25	1,400.00	(139.58)	1,260.42
10,000	Fed Farm Credit	6.130%	04/07/2000	10,233.19				(37.18)	10,196.01	9,196.95	613.00	(37.18)	575.82
15,000	Student Loan Mktg	5.860%	07/2000	15,140.51				(21.59)	15,118.92	15,002.34	810.63	(21.59)	789.04
20,000	Tenn. Valley Auth	7.450%	10/15/2001	21,462.95				(187.69)	21,275.26	19,175.00	1,490.00	(187.69)	1,302.31
25,000	Phillip Morris	7.625%	05/15/2002	0.00	24,356.91			47.54	24,404.45	23,500.00	889.59	47.54	937.13
30,000	Tennessee Valley Auth	6.125%	07/15/2003	0.00	27,610.41			148.19	27,758.60	26,198.44	260.31	148.19	408.50
25,000	Fed Home Loan	8.195%	12/72/2004	0.00	25,001.47			(0.01)	25,001.46	25,000.00		(0.01)	(0.01)
21,012	Govt Nat Mtg Assn #8950	8.250%	05/15/2006	19,567.55		(2,974.57)		204.50	16,797.48	17,778.73	1,609.25	204.50	1,813.75
13,643	PHLM #380287	7.000%	07/01/2007	13,972.10		(2,679.57)		(64.69)	11,227.84	10,305.37	850.17	(64.69)	785.48
13,565	Govt Nat Mtg Assn Pool #2	9.000%	11/15/2008	13,757.21		(2,975.22)		(192.59)	10,589.40	10,645.54	1,100.63	(192.59)	908.04
5,689	FMA Pool #128525F	9.500%	11/04/2011	5,995.17		(2,223.75)		(119.64)	3,651.78	3,551.99	405.25	(119.64)	285.61
	Accrued income receivable			5,513.31	9,164.21	(5,513.31)			9,164.21	9,164.21	3,650.90		3,650.90
	Income payable			(7,310.50)	7,310.50				0.00	0.00			
	Uninvested cash			582.09		(499.19)			92.90	92.90			
	Addition receivable			100.00		(100.00)			0.00	0.00			
	Management fee			0.00					0.00	0.00	(2,128.83)		(2,128.83)
	TOTALS			368,446.85	144,938.43	(118,075.11)	0.00	(4,949.37)	390,350.80	379,542.73	30,308.56	(4,949.37)	25,359.19



CAPITAL RESERVES FOR THE TOWN OF SANDWICH 1994

PURPOSE	BEGINNING BALANCE	ADDITIONS	PAID	INCOME	ENDING BAL. 12/31/94
Highway Equipment	131,735.00	42,080.00	7,850.00	7,528.83	173,493.83
Fire Protection Equipment	97,400.00	30,080.00	31,043.00	2,318.12	98,755.12
Fire Building	10,511.00	80.00	0.00	533.03	11,124.03
Fuel Tank	9,509.00	8,080.00	393.91	624.16	17,819.25
Office Equipment	1,602.00	1,080.00	1,269.40	56.02	1,468.62
Dump Fund	15,610.00	80.00	14,190.55	315.55	1,815.00
Police Dept. Equipment	15,899.00	8,080.00	0.00	1,047.51	25,026.51
Landfill Closure	204,320.00	80.00	11,049.14	10,344.62	203,695.48
Sewer	19,166.00	2,280.00	0.00	961.94	22,407.94
Town Buildings	0.00	2,000.00	617.00	64.40	1,447.40
Fire Pond/Dry Hydrants	0.00	5,625.00	3,232.72	179.74	2,572.02
<b>TOTALS</b>	<b>505,752.00</b>	<b>99,545.00</b>	<b>69,645.72</b>	<b>23,973.92</b>	<b>559,625.20</b>

CAPITAL RESERVE INVESTMENTS OF THE TOWN OF SANDWICH 1994

	PDIP	MERRILL LYNCH	M-L INSTITUTIONAL FUNDS	TOTAL
Highway Equipment	0.00	102,023.00	71,470.83	173,493.83
Fire Protection Equipment	.12	98,755.00	0.00	98,755.12
Fire Building	0.00	33.00	11,091.03	11,124.03
Fuel Tank	8,258.56	2.00	9,558.69	17,819.25
Office Equipment	1,468.62	0.00	0.00	1,468.62
Dump Fund	0.00	1,815.00	0.00	1,815.00
Police Dept. Equipment	8,258.56	50.00	16,717.95	25,026.51
Landfill Closure	0.00	160,173.00	43,522.48	203,695.48
Sewer	0.00	9,361.00	13,046.94	22,407.94
Town Buildings	1,447.40	0.00	0.00	1,447.40
Fire Pond/Dry Hydrants	2,572.02	0.00	0.00	2,572.02
<b>TOTALS</b>	<b>22,005.28</b>	<b>372,212.00</b>	<b>165,407.92</b>	<b>559,625.20</b>

**SCHEDULE OF TOWN OWNED PROPERTY  
(ASSESSED VALUE)**

		sub-total
Town Hall (U1 Lot 34)		
Land	\$ 10,006	
Building	89,960	\$ 99,966
Library (U2 Lot 1)		
Land	21,150	
Building	261,240	282,390
Fire Department		
Central Station (U3 Lot 14A)		
Land	14,200	
Building	361,500	375,700
Whiteface Fire Station (R7 Lot 11B)		
Land	9,350	
Building	47,500	56,850
Highway Department		
Old Fire Station (U1 Lot 27)		
Land	10,335	
Building	47,580	57,915
Town Garage (R8 Lot 7A)		
Land	21,260	
Building	100,780	122,040
Police Department		
Medical Building (U1 Lot 41)		
Land	12,315	
Building	42,360	54,675
Recreation		
Squam Beach (R20 Lot 10)	1.10 acre	78,540
Pot Hole (R7 Lot 14)	1 acre	8,350
Bearcamp Beach (R2 Lot 19)	1.5 acres	37,960
Beede's Falls (R18 Lot 5)	30 acres	18,800
Remick Park (R8 Lot 12A)	1 acre	10,800

Town Dump (R19 Lot 11)			
Land		63,300	
Building		25,000	88,300
Land-Map R1	Lot 7	1 acre	4,515
Map R1	Lot 77	2.44 acres	17,520
Map R2	Lot 50A	2.6 acres	9,660
Map R3	Lot 12	.5 acres	5,865
Map R4	Lot 4	1.1 acres	4,508
Map R4	Lot 8A	4 acres	3,082
Map R7	Lot 28	8 acres	6,760
Map R7	Lot 49	5.01 acres	15,400
Map R7	Lot 71	18.2 acres	3,550
Map R10	Lot 63	4 acres	9,250
Map R12	Lot 81	16.6 acres	39,064
Map R12	Lot 81A	16.6 acres	16,400
Map R12	Lot 84	6 acres	1,800
Map R14	Lot 17	70 acres	19,100
Map R18	Lot 4	60.05 acres	3,100
Map R18	Lot 6	136.4 acres	24,900
Map R24	Lot 4	1.5 acres	1,300
Map U2	Lot 16A	.2 acre	<u>1,600</u>
Total assessed value Town-owned property			\$1,479,660

# REPORT OF TOWN CLERK 1994

AUTOS:	1741 Registrations	\$109,349.00	
	Titles Applications	490.00	
	State Decals	<u>2,364.00</u>	\$112,203.00
Vital Records - State		\$ 266.00	
Vital Records - Town		841.00	
Miscellaneous Fees & Fines		689.54	
Boats - State Fees		1,004.50	
Boats - Town Fees		<u>502.66</u>	\$ 3,303.70
Election Filing Fees		\$ 8.00	\$ 8.00
DOGS			
Males/Females 35 @ \$9.00		\$ 315.00	
Neutered Males and Spayed Females 164 @\$6.50		1,066.00	
Owners over 65 51 @ \$2.00		102.00	
Group Licenses (4)		81.00	
		\$ 1,564.00	
Dog Fines		\$ 20.00	
Dog Penalties		<u>33.00</u>	\$ 1,617.00
			<hr/>
			\$117,131.70

Priscilla K. Seeley, Town Clerk

DR.	Levy for Year of this Report	PRIOR LEVIES (Please specify years)	
	1994	1993	
<b>UNCOLLECTED TAXES</b>			
<b>-BEG. OF YEAR*:</b>			
Property Taxes		156,457.95	
Resident Taxes	XXXXXXXXXXXXXX		
Land Use Change	XXXXXXXXXXXXXX		
Yield Taxes	XXXXXXXXXXXXXX	953.68	
Utilities	XXXXXXXXXXXXXX	303.80	
	XXXXXXXXXXXXXX		
<b>TAXES COMMITTED</b>			
<b>-THIS YEAR:</b>			
Property Taxes	2,208,277.38		XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
Resident Taxes			XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
Land Use Change			XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
Yield Taxes	34,839.74		XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
Utilities	14,154.69		XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
Sandwich Slopes	5,785.00		XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
<b>OVERPAYMENT:</b>			
Property Taxes	369.68	100.96	
Resident Taxes			
Land Use Change			
Yield Taxes	5.69		
Utilities	(1.00)		
Interest Collected on Delinquent Tax	217.87	8,294.46	
Collected Resident Tax Penalties	Bad ck. fee 10.00	1,648.50	
<b>TOTAL DEBITS</b>	<b>\$ 2,263,659.05</b>	<b>\$ 167,759.35</b>	<b>\$                    \$</b>

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

CR.	Levy for Year of this Report	PRIOR LEVIES (Please specify years)	
	1994	1993	
<b>REMITTED TO TREAS. DURING FY:</b>			
Property Taxes	1,983,243.54	156,558.91	
Resident Taxes			
Land Use Change			
Yield Taxes	30,753.71	953.68	
Utilities	13,905.69	303.80	
Interest	217.87	8,294.46	
Penalties		1,648.50	
<u>Bad Check Fee</u>	10.00		
<u>Sandwich Slopes</u>	5,785.00		
<b>Discounts Allowed:</b>			
<b>Abatements Made:</b>			
Property Taxes	208.18		
Resident Taxes			
Land Use Change			
Yield Taxes	295.88		
Utilities	30.00		
Curr. Levy Deeded			
<b>UNCOLLECTED TAXES -END OF YEAR:</b>			
Property Taxes	225,195.34		
Resident Taxes			
Land Use Change			
Yield Taxes	3,795.84		
Utilities	218.00		
<b>TOTAL CREDITS</b>	<b>\$2,263,659.05</b>	<b>\$167,759.35</b>	<b>\$ \$</b>



TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF Sandwich, NH

YEAR ENDING Dec. 31, 1994

DR.	Last Year's Levy 1993	PRIOR LEVIES (Please specify years)		
		1992	1991	
Unredeemed Liens Balance at Beg. of Fiscal Yr.		57,697.04	15,310.49	
Liens Executed During Fiscal Yr.	69,604.38			
Interest & Costs Coll. After Lien Execution	673.85 573.00	3,171.19 532.00	4,923.22 515.00	
<b>TOTAL DEBITS</b>	<b>\$ 70,851.23</b>	<b>\$ 61,400.23</b>	<b>\$ 20,748.71</b>	<b>\$</b>

CR. REMITTANCE TO TREASURER:				
Redemptions	17,742.68	17,666.04	14,096.65	
Int./Costs (After Lien Execution)	1,246.85	3,703.19	5,438.22	
Abatements of Unredeemed Taxes				
Liens <u>Deeded</u> To Municipalities				
Unredeemed Liens Bal. End of Year	51,861.70	40,031.00	1,213.84	
<b>TOTAL CREDITS</b>	<b>\$ 70,851.23</b>	<b>\$ 61,400.23</b>	<b>\$ 20,748.71</b>	<b>\$</b>

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

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? NO

TAX COLLECTOR'S SIGNATURE *Richard Selby*

DATE: Jan. 12, 1995

## 1994 PROPERTY VALUATION

### Value of Land

Assessed Value, Current Use Land*	\$ 1,089,223	
Assessed Value, Conservation Land*	153,140	
Assessed Value, Other Land	<u>45,181,939</u>	
<b>Total Value, all Taxable Land</b>		<b>\$ 46,424,302</b>

### Value of Buildings

Assessed Value, All Buildings	\$ 85,067,035
-------------------------------	---------------

### Value of Public Utilities

Public Service Co., and N.H. Electric Coop., Inc.	<u>2,469,240</u>
--	------------------

Total Value before Exemptions \$133,960,577

Less: Elderly Exemptions	\$ (364,116)
Totally & Permanently Disabled Exempt	(360,830)
Blind Exemptions	<u>( 60,000)</u>

Net Valuation on which Tax Rate is computed: \$133,175,631

TAX RATES/\$1,000	1992	1993	1994
Municipal	\$ 4.95	\$ 4.98	\$ 6.13
County	.96	.94	.96
School	<u>9.59</u>	<u>9.06</u>	<u>9.61</u>
<b>Totals</b>	<b>\$15.50</b>	<b>\$14.98</b>	<b>\$16.70</b>

\* 17,266.74 acres owned by 160 property owners in 1994

\* 2,115.1 acres owned by 19 property owners in 1994

# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## *INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS*

To the Members of  
the Board of Selectmen  
Town of Sandwich  
Sandwich, New Hampshire

In planning and performing our audit of the Town of Sandwich for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following matter came to our attention which we believe requires the attention of the Trustees of Trust Funds:

### *CAPITAL RESERVE FUNDS*

At December 31, 1994, approximately \$165,408 of the Capital Reserve Funds were invested in a Merrill-Lynch Institutional Fund. It is our opinion that these investments are contrary to RSA 35:9 governing the investment of such funds. We recommend that the Trustees contact the Attorney General's Office - Charitable Trust Division, for clarification and to obtain a legal investment listing.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 25, 1995

*Plodzick & Sanderson  
Professional Association*

# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of  
the Board of Selectmen  
Town of Sandwich  
Sandwich, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Sandwich as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Sandwich as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Sandwich. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Plodzick & Sanderson  
Professional Association*

January 25, 1995

## NOTES

EXHIBIT A  
TOWN OF SANDWICH, NEW HAMPSHIRE  
Combined Balance Sheet - All Fund Types and Account Group  
December 31, 1994

<u>ASSETS AND OTHER DEBITS</u>	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 677,030	\$ 109,825	\$ 22,337
Investments		48,919	
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Interest			502
Taxes	270,398		
Accounts	50	292	
Special Assessments - Current	5,393		
Intergovernmental	6,382		
Other			
Interfund Receivable	100,205	476	
<u>Other Debits</u>			
Amount to be Provided for Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 1,059,458</u>	<u>\$ 159,512</u>	<u>\$ 22,839</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 6,926	\$ 590	\$
Accrued Payroll and Benefits	192		
Intergovernmental Payable	648,946		
Interfund Payable	476	1,450	
Employee Deferred Compensation			
Deferred Revenues	11,393		
General Obligation Debt Payable			
Total Liabilities	<u>667,933</u>	<u>2,040</u>	
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	272,517		
Reserved For Special Purposes			22,839
<u>Unreserved</u>			
Designated For Special Purposes		157,472	
Undesignated	<u>119,008</u>		
Total Equity	<u>391,525</u>	<u>157,472</u>	<u>22,839</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 1,059,458</u>	<u>\$ 159,512</u>	<u>\$ 22,839</u>

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group</u> General Long- Term Debt	<u>Total (Memorandum Only)</u>
\$ 61,506	\$	\$ 870,698
1,378,384		1,427,303
9,164		9,666
		270,398
		342
		5,393
		6,382
69,507		69,507
		100,681
	<u>474,000</u>	<u>474,000</u>
<u>\$ 1,518,561</u>	<u>\$ 474,000</u>	<u>\$ 3,234,370</u>
\$ 1,233	\$	\$ 8,749
		192
		648,946
98,755		100,681
69,507		69,507
		11,393
	<u>474,000</u>	<u>474,000</u>
<u>169,495</u>	<u>474,000</u>	<u>1,313,468</u>
766,230		766,230
		272,517
582,836		605,675
		157,472
		<u>119,008</u>
<u>1,349,066</u>	<u>                    </u>	<u>1,920,902</u>
<u>\$ 1,518,561</u>	<u>\$ 474,000</u>	<u>\$ 3,234,370</u>



*EXHIBIT B*  
*TOWN OF SANDWICH, NEW HAMPSHIRE*  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1994*

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$ 2,246,740	\$	\$
Licenses and Permits	118,079		
Intergovernmental	153,794		
Charges for Services	8,352	40,372	
Miscellaneous	84,479	14,276	992
<u>Other Financing Sources</u>			
Operating Transfers In	<u>163,044</u>	<u>37,083</u>	<u>          </u>
<u>Total Revenues and Other Financing Sources</u>	<u>2,774,488</u>	<u>91,731</u>	<u>992</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	177,393		
Public Safety	188,655		
Highways and Streets	303,330	15,903	
Sanitation	61,573	7,662	
Health	10,555		
Welfare	10,326		
Culture and Recreation	70,329	43,115	
Conservation	23	2,121	
Debt Service	104,767		
Capital Outlay	88,721		
Intergovernmental	1,428,996		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>132,910</u>	<u>14,297</u>	<u>10,000</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>2,577,578</u>	<u>83,098</u>	<u>10,000</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	196,910	8,633	(9,008)
<u>Fund Balances - January 1</u>	<u>194,615</u>	<u>148,839</u>	<u>31,847</u>
<u>Fund Balances - December 31</u>	<u>\$ 391,525</u>	<u>\$ 157,472</u>	<u>\$22,839</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 2,246,740
	118,079
	153,794
	48,724
23,997	123,744
<u>138,560</u>	<u>338,687</u>
<u>162,557</u>	<u>3,029,768</u>
5,836	183,229
	188,655
	319,233
	69,235
	10,555
	10,326
	113,444
	2,144
	104,767
18,515	107,236
	1,428,996
<u>151,119</u>	<u>308,326</u>
<u>175,470</u>	<u>2,846,146</u>
(12,913)	183,622
<u>506,472</u>	<u>881,773</u>
<u>\$ 493,559</u>	<u>\$ 1,065,395</u>

EXHIBIT C  
TOWN OF SANDWICH, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (GAAP Basis)  
General and Special Revenue Funds  
For the Fiscal Year Ended December 31, 1994

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$ 2,233,049	\$ 2,246,740	\$ 13,691
Licenses and Permits	108,100	118,079	9,979
Intergovernmental	201,755	153,794	(47,961)
Charges for Services	6,500	8,352	1,852
Miscellaneous	83,329	84,479	1,150
<u>Other Financing Sources</u>			
Operating Transfers In	<u>167,622</u>	<u>163,044</u>	<u>(4,578)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>2,800,355</u>	<u>2,774,488</u>	<u>(25,867)</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	206,015	177,393	28,622
Public Safety	195,216	188,655	6,561
Highways and Streets	307,816	303,330	4,486
Sanitation	61,787	61,573	214
Health	10,555	10,555	
Welfare	13,650	10,326	3,324
Culture and Recreation	66,186	70,329	(4,143)
Conservation	500	23	477
Debt Service	111,812	104,767	7,045
Capital Outlay	150,388	88,721	61,667
Intergovernmental	1,428,996	1,428,996	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>132,909</u>	<u>132,910</u>	<u>(1)</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>2,685,830</u>	<u>2,577,578</u>	<u>108,252</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	114,525	196,910	82,385
<u>Fund Balances - January 1</u>	<u>194,615</u>	<u>194,615</u>	
<u>Fund Balances - December 31</u>	<u>\$ 309,140</u>	<u>\$ 391,525</u>	<u>\$ 82,385</u>

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$ 2,233,049	\$ 2,246,740	\$ 13,691
			108,100	118,079	9,979
			201,755	153,794	(47,961)
27,859	40,372	12,513	34,359	48,724	14,365
5,000	14,276	9,276	88,329	98,755	10,426
<u>8,050</u>	<u>37,083</u>	<u>29,033</u>	<u>175,672</u>	<u>200,127</u>	<u>24,455</u>
<u>40,909</u>	<u>91,731</u>	<u>50,822</u>	<u>2,841,264</u>	<u>2,866,219</u>	<u>24,955</u>
			206,015	177,393	28,622
			195,216	188,655	6,561
	15,903	(15,903)	307,816	319,233	(11,417)
13,659	7,662	5,997	75,446	69,235	6,211
			10,555	10,555	
			13,650	10,326	3,324
11,800	43,115	(31,315)	77,986	113,444	(35,458)
1,250	2,121	(871)	1,750	2,144	(394)
			111,812	104,767	7,045
			150,388	88,721	61,667
			1,428,996	1,428,996	
<u>14,200</u>	<u>14,297</u>	<u>(97)</u>	<u>147,109</u>	<u>147,207</u>	<u>(98)</u>
<u>40,909</u>	<u>83,098</u>	<u>(42,189)</u>	<u>2,726,739</u>	<u>2,660,676</u>	<u>66,063</u>
	8,633	8,633	114,525	205,543	91,018
<u>148,839</u>	<u>148,839</u>	<u>—</u>	<u>343,454</u>	<u>343,454</u>	<u>—</u>
<u>\$ 148,839</u>	<u>\$ 157,472</u>	<u>\$ 8,633</u>	<u>\$ 457,979</u>	<u>\$ 548,997</u>	<u>\$ 91,018</u>

The notes to financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Sandwich, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Sandwich (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Recreation	Forestry Committee
Wentworth Library	Driveway Plowing
Conservation Commission	Police Investigation
Land Trust	Sewer Department

**Capital Projects Funds** - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

Town Bridges  
Town Hall Renovations  
Sewer Project

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts  
Cemetery Trusts

Expendable Trust Funds

Town Trusts  
Capital Reserve

Agency Fund

Employee Deferred Compensation Plan

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

*Total Columns (Memorandum Only) on Combined Statements*

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.



TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$47,254 of the beginning General Fund fund balance was applied for this purpose.

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 1,418,613	\$ 40,909
School	1,297,894	
County	<u>131,102</u>	
<u>Total Appropriations</u>	<u>2,847,609</u>	<u>40,909</u>
Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 110,738	\$
End of period	<u>(272,517)</u>	
<u>Total Adjustments</u>	<u>(161,779)</u>	
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 2,685,830</u>	<u>\$ 40,909</u>

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

E. Assets, Liabilities and Fund Equity

*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of request or receipt.

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes on properties where collection is in doubt have been reserved. In addition, a reserve representing potential abatements of the current receivables has been recognized. The reserve totals \$51,700 at December 31, 1994.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Income on investments is recorded as revenue in the year earned.
- c. Various service charges are recorded as revenue for the period when service was provided.

*Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

*Deferred Revenue*

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

*Long-Term Liabilities*

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Endowments** - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

## **NOTE TO THE 1995 WARRANT**

Note: In 1994 the Legislature undertook a far-reaching rewrite of Chapter 32 Municipal Budget Law. Under this act, certain warrant articles require a notation of whether they are recommended by the governing body, i.e. Selectmen. The "Special Warrant Articles" which must carry this notation are defined in RSA 32:3, VI as petitioned articles, articles calling for issuing bonds and notes, appropriations to separate funds such as capital reserves and any other article the Selectmen designate as a "special" or "non-lapsing" article.



# **SANDWICH TOWN WARRANT**

## **1995**

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 14th day of March 1995 from 10:00 a.m. until 7:00 p.m., then on Wednesday, the 15th day of March 1995 at 7:00 p.m. and if this meeting is reconvened, the suggested date would be the 16th day of March 1995, at 7:00 p.m. at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1 relating to the election of Town and Cooperative School District Officers and Article 2 relating to the Planning Board proposed amendments to the Zoning Ordinance will be taken up on Tuesday, March 14th by official ballot. The polls will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business (as per vote of the Town to accept the provisions of RSA 39:2a) will be held on Wednesday, March 15th at 7:00 pm. If this meeting is reconvened, the suggested date would be Thursday, March 16th, at 7:00 p.m.)

**ARTICLE 1.** To elect by official ballot all necessary Town and Cooperative School District officers for the ensuing year.

**ARTICLE 2.** To see how the Town will vote by official ballot on the following proposed amendments to the Town Zoning Ordinance. The Planning Board recommends unanimous approval of Amendments Numbers 1, 2 and 4. The Planning Board recommends approval of Amendment No. 3 by a vote of 5 to 1.

1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Editorial, layout, headings and type changes to bring about consistency throughout the ordinance. Moving the section of definitions from the end of the ordinance to a new section at the beginning.

2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

References to Multiple Unit Dwellings or Non-Residential developments to now be referred to as Multiple Unit Structures. A Multiple Unit Structure being a single building that has more than one unit with a maximum of four.

3. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

A new definition of "footprint" to be added to the list of definitions. The definition of footprint being the exterior dimensions of a structure including any permanent extensions such as balconies, decks, steps, overhangs and chimneys.

4. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Add the word "primarily" in that section pertaining to permitted agricultural uses in the Rural/Residential District which as a result would read "roadside stands for the sale of produce grown primarily on the premises."



ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$287,319 for the following purposes:

General Government.....	\$173,006
Welfare.....	10,000
Debt Service.....	104,313

The breakdown of the major categories are listed in the budget.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$1,766 to be added to the Health Insurance Fund.

The Selectmen favor passage of this article.

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$93,401 for the Police Department.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$37,551 for ambulance service.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$57,140 for fire protection.

Fire Department.....	\$55,140
Forest Fire/Red Hill Tower.....	\$ 2,000

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of \$316,019 to pay for expenditures for Highways, Streets and Bridges.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$59,561 for expenditures on Sanitation.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$57,351 for the following purposes:

Parks & Recreation.....	\$55,151
-------------------------	----------

Old Home Week.....	1,100
Patriotic Purposes.....	1,100

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$7,000 for expenditures for the Samuel Wentworth Library for installation of a fire alarm system and repairs to the electrical system.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$4,320 for the Wentworth Library Operating Budget.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$1,750 for the following purposes for Conservation:

Land Trust Committee.....	\$ 500
Conservation Commission.....	1,250

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$60,000 for State Road Improvement; \$10,000 to come from the Doris Benz Fund, \$10,000 to be raised by taxes; the State contributing \$40,000.

ARTICLE 15. To see if the Town will vote to raise and appropriate a sum to be added to Capital Reserve Funds. The suggested amounts are as follows:

Highway Equipment Capital Reserve.....	\$ 30,000
Police Equipment Capital Reserve.....	6,000
Office Equipment Capital Reserve.....	1,000
Fuel Tank Capital Reserve.....	5,000
Town Buildings Capital Reserve.....	3,000

The Selectmen favor passage of this article.

ARTICLE 16. To see what sum the Town will vote to raise and appropriate to purchase a new Police Vehicle, not to exceed \$24,031 with the old vehicle to be used as trade-in or sold,

and to authorize the transfer of these funds from the Police Equipment Capital Reserve Fund.

Note: Two alternative vehicles are being considered.

1. 1995 Ford Taurus front wheel drive with police package is \$16,487. An additional \$2,062 for communications equipment and installation brings the total to \$18,549.
2. 1995 Chevrolet utility vehicle with four wheel drive is \$21,969. An additional \$2,062 for communications equipment and installation brings the total to \$24,031.

ARTICLE 17. To see if the Town will vote to authorize the Selectmen to sell the 1963 International Fire Truck.

ARTICLE 18. To see if the Town will authorize the establishment of a capital reserve fund pursuant to RSA Chapter 35 to be called the Property Revaluation Capital Reserve Fund for the future revaluation of the Town and to raise and appropriate the sum of \$7,000 towards this purpose and appoint the Selectmen as agents to administer this fund.

The Selectmen favor passage of this article.

ARTICLE 19. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$60.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article. Authorize the Selectmen to allow a reduction in the 1995/1996 plowing fees for individuals who paid by October 31, 1994 and who pay by October 31, 1995 and to transfer the sum of \$12,000 from excess money in the Driveway Plowing Special Revenue Fund to the Highway Equipment Capital Reserve Fund.

The Selectmen favor passage of this article by a vote of 2 to 1.

ARTICLE 20. To see if the Town will vote to accept \$7,000 from the Quimby Trustees and authorize the Selectmen to expend this sum for improvements to the Squam Lake Town Beach area once the relocation of the Squam Lake Road has been completed. No expenditures to be undertaken without a public hearing.

ARTICLE 21. To see if the Town will vote to appropriate the sum of \$5,000 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest Committee account for this purpose. Also, to see if the Town will authorize funds from the sale of timber on Town property, managed by the Town Forest Committee, to be deposited into the Town Forest Committee account.

ARTICLE 22. To see if the Town will approve the use of the Sandwich Recycling Center by residents of the Wonalancet section of Albany. The Town of Albany to furnish a list of approved residences for which they will pay the Town an annual fee of \$125 for a year-round residence and \$100 for a seasonal residence. The revenue to be deposited to the general fund.

ARTICLE 23. To see if the Town will vote to establish a Conservation Fund in accordance with RSA 36-A:5, III and to place 25% of the revenues collected from Land Use Change taxes in this fund as provided in RSA 79-A:25. The purpose of the fund shall be to conserve open spaces and other land and water areas with the object of providing public access to such areas, by the purchase of land or rights to land and water areas or conservation easements.

The Selectmen favor passage of this article.

ARTICLE 24. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.



ARTICLE 25. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

ARTICLE 26. To see if the Town will vote to authorize the Board of Selectmen to accept, on behalf of the town, gifts, legacies, and devises made to the town in trust for any public purpose, as permitted by RSA 31:19.

ARTICLE 27. To see if the Town will authorize the Selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year in accordance with RSA 31:95-b.

ARTICLE 28. To see if the Town will vote to authorize the Selectmen to expend interest from the Marjorie Thompson Fund as they see fit, for the benefit of children of Sandwich residents.

ARTICLE 29. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the Town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the Town to raise, appropriate, or expend any public funds for the operation, maintenance, repair or replacement of any such personal property.

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of \$1,750 to be deposited to the Dump Capital Reserve Fund and to authorize the Selectmen to sell the seven dumpsters.

The Selectmen favor passage of this article.

ARTICLE 31. To see if the Town will vote to request the appointment of a committee to research the necessity, feasibility and cost of handicap access to the second floor of the Town Hall. Said committee to be appointed by the Selectmen.

ARTICLE 32. To see if the Town will vote to recognize the Sandwich Volunteer Fire Department as the Municipal Fire Department for the Town of Sandwich, NH with the Fire Chief nominated by the department membership and appointed by the Selectmen. The Chief shall then appoint the necessary officers and firefighters.

ARTICLE 33. To see if the Town will vote to establish an expendible trust fund under the provisions of RSA 31:19a to be called the Town Equipment Repair Expendible Trust Fund for the purpose of major repairs intended to extend the usable life of Town vehicles and equipment, and raise and appropriate \$5000 for this fund, the Selectmen to be made agents for this fund.

The Selectmen favor passage of this article.

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of \$2,200 and deposit the same in the Sewer Capital Reserve fund for the purpose of reconstruction of the leach field. These monies to be paid by the sewer users.

This article by request of the Sewer Commissioners.

The Selectmen favor passage of this article.

ARTICLE 35. To see if the Town will vote to raise and appropriate the sum of \$12,902 for the operation and maintenance of the central sewer system. These monies to be derived from the sewer users.

This article by request of the Sewer Commissioners.

ARTICLE 36. To see if the Town will vote to raise and appropriate the sum of \$27,000 to be added to the Fire Protection Equipment Capital Reserve Fund.

Note: It is important to continue to add yearly to this fund as recommended by the Capital Improvement Committee and the Fire Department towards the next scheduled purchase of a replacement pumper in the year 2002.

This article by petition.

The Selectmen do not favor passage of this article.

ARTICLE 37. To see if the Town will vote to raise and appropriate the sum of \$1,000 to support the continued operation of the Plymouth Regional Clinic, a non-profit organization providing medical care to area residents with no health insurance and limited incomes.

This article by petition.

The Selectmen do not favor passage of this article by a vote of 2 to 1.

ARTICLE 38. To see if the Town will vote to raise and appropriate the sum of \$200 for the support of the Big Brothers/Big Sisters of Northern New Hampshire program administered by the Tri-County Community Action Program. This article by petition.

The Selectmen do not favor passage of this article.

ARTICLE 39. To see if the Town will vote to raise and appropriate the sum of \$2,700 for the Community Action Program. This article by petition.

The Selectmen favor passage of this article.



ARTICLE 40. To see if the Town will vote to raise and appropriate the sum of \$500 for support of Sandwich children using the services of the Bearcamp Valley School and Children's Center, (Tamworth Pre-School, Inc.), for pre-school and before-and-after school child care.

This article by petition.

The Selectmen do not favor passage of this article.

ARTICLE 41. To see if the Town will vote to raise and appropriate the sum of \$274 in support of Carroll County Against Violence and Rape's Shelter for Battered Women and Children. This article by petition.

The Selectmen favor passage of this article by a vote of 2 to 1.

ARTICLE 42. To see if the Town will vote to raise and appropriate the sum of \$500 for Meals on Wheels and \$250 to Sandwich Congregate Meal Service, both of which service Sandwich people. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 43. To see if the Town will vote to raise and appropriate the sum of \$385 to assist the Family Health Centre. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 44. To see if the Town will vote to raise and appropriate the sum of \$1,603 to assist Carroll County Mental Health Services. This article by petition.

The Selectmen favor passage of this article by a vote of 2 to 1.

ARTICLE 45. To see if the Town will vote to raise and appropriate the sum of \$1,000 for Huggins Hospital in support of hospital services provided to Sandwich residents. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 46. To see if the Town will vote to raise and appropriate the sum of \$2,000 for Sandwich Caregivers. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 47. To see if the Town will vote to raise and appropriate the sum of \$300 for the NH Humane Society. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 48. To see if the Town will vote to raise and appropriate the sum of \$4,768 in support of the VNA-Hospice of Southern Carroll County and Vicinity, Inc. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 49. To see if the Town will vote to raise and appropriate the sum of \$750 for the Community Food Center at St. Andrew's. This article by petition.

The Selectmen favor passage of this article.

ARTICLE 50. To transact any other business that may legally come before said meeting.

Given under our hands and the Seal of the Town of Sandwich this 27th day of February 1995.

Lee W. Quimby, Chairman  
Dale S. Mayer  
Benjamin D. Shambaugh  
Sandwich Board of Selectmen

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

<u>Special Revenue Funds</u>	
Wentworth Library	\$ 35,677
Recreation	638
Conservation Commission	631
Land Trust	97
Driveway Plowing	<u>15,903</u>
<u>Total</u>	<u>\$ 52,946</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds, the expenditure of existing fund equity, and the lack of a formally adopted budget.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 144,361</u>	<u>\$-0-</u>	<u>\$ 703,320</u>	<u>\$ 847,681</u>	<u>\$ 870,698</u>

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

*Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

Most of the Town's investments are under the management of Charter Trust Company, Merrill-Lynch, or First NH Investment Services, who are the Town's agents for these funds. These investments are designated as Category 3 because they are held by an agent of the bank but not in the Town's name.

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
US Government Obligations	\$	\$	\$ 891,559	\$ 891,559	\$ 863,364
Corporate Bonds			84,622	84,622	82,302
Common Stocks			190,878	190,878	246,159
	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$ 1,167,059</u>	\$ 1,167,059	\$ 1,191,825
Mutual Funds				238,239	231,682
New Hampshire Public Deposit Investment Pool				<u>22,005</u>	<u>22,005</u>
<u>Total Investments</u>				<u>\$ 1,427,303</u>	<u>\$ 1,445,512</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration establish and raise through taxation an amount for abatements and refunds of property taxes known as overlay. This amount is reported as a reduction in tax revenue and

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Interlakes Cooperative School District and Carroll County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

Municipal Portion	\$ 6.13
School Tax Assessment	9.61
County Tax Assessment	<u>.96</u>
<u>Total</u>	<u>\$16.70</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on June 30, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$ 225,195
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	51,862
Levy of 1992	40,031
Levy of 1991	1,214
Yield Taxes	3,796
Less: Reserve for estimated uncollectible taxes	<u>(51,700)</u>
<u>Total Taxes Receivable</u>	<u>\$ 270,398</u>

D. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
State of New Hampshire - Shared Revenue	\$5,957
Town of Albany - Dump Fees	<u>425</u>
<u>Total Intergovernmental Receivable</u>	<u>\$6,382</u>

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

E. Special Assessments Receivable

The Town is recognizing special assessments receivable of \$5,393 at December 31, 1994. These represent assessments to Sandwich Slopes customers to fund the outstanding debt.

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 100,205	\$ 476
<u>Special Revenue Funds</u>		
Conservation Commission	476	
Driveway Plowing		1,450
<u>Trust Funds</u>		
Expendable Trusts - Capital Reserve	_____	<u>98,755</u>
<u>Totals</u>	<u>\$ 100,681</u>	<u>\$ 100,681</u>

G. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.



TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

General Fund

Interlakes Cooperative School District -  
Balance of 1994-95 Assessment

\$ 648,946

B. Deferred Revenue

*General Fund*

Deferred revenue at December 31, 1994, consists of special assessments and other revenue collected or levied in advance of the fiscal year to which they apply. The balance is as follows:

Special Assessments	\$ 5,393
Donations	<u>6,000</u>
<u>Total</u>	<u>\$ 11,393</u>

C. Defined Benefit Pension Plan

*Plan Description and Provisions*

Some Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$54,867; the Town's total payroll was \$369,172.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

**Group I Employees** who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

**Group II Employees** who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.



TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1994, was as follows:

Town's Portion	\$ 1,885
Employees' Portion	<u>5,102</u>
<u>Total</u>	<u>\$ 6,987</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

**Deferred Compensation Plan** - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The Town contributed \$4,390 during 1994.

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

	<u>General Obligation Debt Payable</u>
<i>General Long-Term Debt</i>	
<i>Account Group</i>	
Balance, Beginning of Year	\$ 526,250
Retired	<u>(52,250)</u>
Balance, End of Year	<u>\$ 474,000</u>

Long-term debt payable at December 31, 1994, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/94</u>
<u>General Long-Term</u>					
<u>Debt Account Group</u>					
<u>General Obligation</u>					
<u>Debt Payable</u>					
Sewer Improvement Bonds	\$712,009	1987	2006	7.30-7.70	\$ 420,000
Sandwich Slopes					
Betterment Bonds	\$45,790	1987	1995	5.60-7.85	5,000
Squam Lake Land Note	\$61,250	1993	1998	4.50	<u>49,000</u>
<u>Total General Long-Term</u>					
<u>Debt Account Group</u>					
					<u>\$ 474,000</u>

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

Fiscal Year Ending <u>December 31,</u>	General Obligation Debt		
	Principal	Interest	Total
1995	\$ 52,250	\$ 34,063	\$ 86,313
1996	47,250	30,568	77,818
1997	47,250	27,458	74,708
1998	47,250	24,351	71,601
1999	35,000	21,245	56,245
2000-2006	<u>245,000</u>	<u>75,057</u>	<u>320,057</u>
<u>Totals</u>	<u>\$ 474,000</u>	<u>\$ 212,742</u>	<u>\$ 686,742</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund (Schedule A-2)	<u>\$ 272,517</u>
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*Reserved for Special Purposes*

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds, donations, or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for the repayment of such debt if not subsequently reappropriated for another purpose. Individual fund balances reserved for special purposes at December 31, 1994 were as follows:

<u>Capital Projects Funds</u>	
Town Bridges	\$ 2,432
Town Hall Renovations	4,657
Sewer Project	<u>15,750</u>
<u>Total</u>	<u>\$ 22,839</u>

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds</u> (Income Balances)		
Cemeteries	\$ 17,550	
Highways and Sidewalks	23,420	
Recreation	6,910	
Educational	5,300	
Library	162	
Patriotic Purposes	813	
Selectmen's Discretionary	30,701	
Health	<u>4,421</u>	
<u>Total Nonexpendable Trust Funds</u>		\$ 89,277
<u>Capital Reserve Funds</u>		
Fire Pond/Dry Hydrants	\$ 2,572	
Highway Equipment	173,494	
Dump	1,815	
Police Department Equipment	25,027	
Landfill Closure	202,462	
Office Equipment	1,469	
Sewer	22,408	
Fire Building	11,124	
Fuel Tank	<u>17,819</u>	
<u>Total Capital Reserve Funds</u>		458,190
<u>General Fund Trusts</u>		
Town Buildings	\$ 1,447	
Health Insurance	<u>33,922</u>	
<u>Total General Fund Trusts</u>		<u>35,369</u>
<u>Total</u>		<u>\$ 582,836</u>

*Reserved for Endowments*

The reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned

TOWN OF SANDWICH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemeteries	\$ 73,452
Highways and Sidewalks	61,620
Recreation	9,047
Educational	25,307
Library	467,805
Patriotic Purposes	6,110
Selectmen's Discretionary	105,702
Health	<u>17,187</u>
<u>Total</u>	<u>\$ 766,230</u>

B. Unreserved Fund Balances

*Designated for Special Purposes*

The designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

<u>Special Revenue Funds</u>	
Recreation	\$ 342
Wentworth Library	63,062
Conservation Commission	19,308
Forestry Committee	16,487
Driveway Plowing	36,952
Police Investigation	898
Sewer Department	<u>20,423</u>
<u>Total</u>	<u>\$ 157,472</u>

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

## NOTES

SCHEDULE A-1  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 2,188,549	\$ 2,188,331	\$ (218)
Yield	31,500	34,544	3,044
Payment in Lieu of Taxes	3,000	3,368	368
Interest and Penalties on Taxes	<u>10,000</u>	<u>20,497</u>	<u>10,497</u>
Total Taxes	<u>2,233,049</u>	<u>2,246,740</u>	<u>13,691</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees		40	40
Motor Vehicle Permit Fees	102,700	112,203	9,503
Building Permits	3,000	3,313	313
Other Licenses, Permits and Fees	<u>2,400</u>	<u>2,523</u>	<u>123</u>
Total Licenses and Permits	<u>108,100</u>	<u>118,079</u>	<u>9,979</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	40,302	40,303	1
Highway Block Grant	67,907	67,907	
Water Pollution Grants	43,546	43,546	
State and Federal Forest Land Reimbursement		2,038	2,038
State Road Aid	<u>50,000</u>		<u>(50,000)</u>
Total Intergovernmental Revenues	<u>201,755</u>	<u>153,794</u>	<u>(47,961)</u>
<u>Charges for Services</u>			
Income From Departments	5,000	4,759	(241)
Other	<u>1,500</u>	<u>3,593</u>	<u>2,093</u>
Total Charges for Services	<u>6,500</u>	<u>8,352</u>	<u>1,852</u>
<u>Miscellaneous Revenues</u>			
Special Assessments	5,785	5,785	
Interest on Investments	9,000	9,828	828
Rent of Property		1,021	1,021
Contributions and Donations	51,529	50,829	(700)
Bond Bank Refund	<u>17,015</u>	<u>17,016</u>	<u>1</u>
Total Miscellaneous Revenues	<u>83,329</u>	<u>84,479</u>	<u>1,150</u>



SCHEDULE A-1 (Continued)  
 TOWN OF SANDWICH, NEW HAMPSHIRE  
 General Fund  
 Statement of Estimated and Actual Revenues  
 For the Fiscal Year Ended December 31, 1994

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Projects Fund	10,000	10,000	
Capital Reserve Funds	157,122	151,119	(6,003)
Trust and Agency Funds	<u>500</u>	<u>1,925</u>	<u>1,425</u>
Total Other Financing Sources	<u>167,622</u>	<u>163,044</u>	<u>(4,578)</u>
<u>Total Revenues and Other Financing Sources</u>	2,800,355	<u>\$ 2,774,488</u>	<u>\$ (25,867)</u>
<u>Unreserved Fund Balance</u>			
Used To Reduce Tax Rate	<u>47,254</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 2,847,609</u>		

SCHEDULE A-2  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1994

	<u>Encumbered</u> <u>From 1993</u>	<u>Appropriations</u> <u>1994</u>
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 80,253
Town Clerk/Tax Collector		28,856
Financial Administration		22,800
Election		5,825
Revaluation of Property		38,500
Legal Expenses		13,000
Planning and Zoning		3,000
General Government Buildings		15,252
Insurance, not otherwise allocated		2,210
Other	<u>1,185</u>	<u>2,196</u>
Total General Government	<u>1,185</u>	<u>211,892</u>
 <u>Public Safety</u>		
Police Department		99,111
Ambulance		37,551
Fire Department		55,229
Building Inspection		1,325
Other Public Safety		<u>2,000</u>
Total Public Safety	<u>          </u>	<u>195,216</u>
 <u>Highways and Streets</u>		
Highways and Streets		226,856
Road Maintenance		91,208
Street Lighting		5,625
Other		<u>841</u>
Total Highways and Streets	<u>          </u>	<u>324,530</u>
 <u>Sanitation</u>		
Solid Waste Collection		911
Solid Waste Disposal		<u>60,876</u>
Total Sanitation	<u>          </u>	<u>61,787</u>
 <u>Health</u>		
Health Agencies and Hospitals		<u>10,555</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1995</u>	<u>(Over) Under Budget</u>
\$ 69,836	\$	\$ 10,417
25,911	500	2,445
20,227		2,573
3,708		2,117
33,123	5,377	
6,815		6,185
961		2,039
14,187		1,065
430		1,780
<u>2,195</u>	<u>1,185</u>	<u>1</u>
<u>177,393</u>	<u>7,062</u>	<u>28,622</u>
98,990		121
37,551		
50,483		4,746
631		694
<u>1,000</u>	<u>          </u>	<u>1,000</u>
<u>188,655</u>	<u>          </u>	<u>6,561</u>
224,763		2,093
72,466	16,714	2,028
5,260		365
<u>841</u>	<u>          </u>	<u>          </u>
<u>303,330</u>	<u>16,714</u>	<u>4,486</u>
911	.	
<u>60,662</u>	<u>          </u>	<u>214</u>
<u>61,573</u>	<u>          </u>	<u>214</u>
<u>10,555</u>	<u>          </u>	<u>          </u>

SCHEDULE A-2 (Continued)  
 TOWN OF SANDWICH, NEW HAMPSHIRE  
 General Fund  
 Statement of Appropriations, Expenditures and Encumbrances  
 For the Fiscal Year Ended December 31, 1994

	<u>Encumbered</u> <u>From 1993</u>	<u>Appropriations</u> <u>1994</u>
<u>Welfare</u>		
Direct Assistance		10,000
Other Welfare Agencies		3,650
Total Welfare		13,650
<u>Culture and Recreation</u>		
Parks and Recreation		49,315
Library Bank Fees		4,921
Patriotic Purposes		850
Other Culture and Recreation		11,100
Total Culture and Recreation		66,186
<u>Conservation</u>		
Land Trust Committee		500
<u>Debt Service</u>		
Principal of Long-Term Debt		52,250
Interest Expense - Long-Term Debt		37,562
Interest Expense - Tax Anticipation Notes		22,000
Total Debt Service		111,812
<u>Capital Outlay</u>		
House Numbering and Road Signs	1,757	500
State Aid Construction	103,444	75,000
Fire Station Renovations	1,228	
Emerson Parking Lot		450
Durgin Bridge Alarm		5,000
Highway Sander		6,000
Highway Tractor/Mower		3,000
Fire Truck		170,000
Dump Equipment Installation		19,750
Quimby Donation		13,000
Total Capital Outlay	106,429	292,700

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1995</u>	(Over) Under <u>Budget</u>
6,676		3,324
<u>3,650</u>	<u>          </u>	<u>          </u>
<u>10,326</u>	<u>          </u>	<u>3,324</u>
55,672		(6,357)
2,778		2,143
850		
<u>11,029</u>	<u>          </u>	<u>71</u>
<u>70,329</u>	<u>          </u>	<u>(4,143)</u>
<u>23</u>	<u>          </u>	<u>477</u>
52,250		
37,561		1
<u>14,956</u>	<u>          </u>	<u>7,044</u>
<u>104,767</u>	<u>          </u>	<u>7,045</u>
765	1,492	
140	128,304	50,000
	1,228	
450		
1,668	3,332	
5,050		950
2,800		200
64,999	101,385	3,616
12,849		6,901
<u>88,721</u>	<u>13,000</u>	<u>          </u>
	<u>248,741</u>	<u>61,667</u>

SCHEDULE A-2 (Continued)  
 TOWN OF SANDWICH, NEW HAMPSHIRE  
 General Fund  
 Statement of Appropriations, Expenditures and Encumbrances  
 For the Fiscal Year Ended December 31, 1994

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	<u>Encumbered</u> <u>From 1993</u>	<u>Appropriations</u> <u>1994</u>
<u>Intergovernmental</u>		
School District Assessment		1,297,894
County Tax Assessment	<u>          </u>	<u>131,102</u>
Total Intergovernmental	<u>          </u>	<u>1,428,996</u>
 <u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		8,050
Capital Reserve Funds	3,124	81,500
Trust and Agency Funds		500
Expendable Trust Funds	<u>          </u>	<u>39,735</u>
Total Operating Transfers Out	<u>3,124</u>	<u>129,785</u>
 <u>Total Appropriations,</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 110,738</u>	<u>\$ 2,847,609</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1995</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
1,297,894 <u>131,102</u> <u>1,428,996</u>	<hr/> <hr/>	<hr/> <hr/>
8,050 84,625 500 <u>39,735</u> <u>132,910</u>	<hr/> <hr/>	 (1) <hr/> <hr/> (1)
<u>\$ 2,577,578</u>	<u>\$ 272,517</u>	<u>\$108,252</u>



SCHEDULE A-3  
TOWN OF SANDWICH, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1994

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<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>	\$ 83,877	
<u>Deduction</u>		
Unreserved Fund Balance Used To Reduce 1994 Tax Rate	<u>47,254</u>	\$ 36,623
<u>Addition</u>		
<u>1994 Budget Summary</u>		
Revenue (Deficit) (Schedule A-1)	\$ (25,867)	
Unexpended Balance of Appropriations (Schedule A-2)	<u>108,252</u>	<u>82,385</u>
1994 Budget Surplus		
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$ 119,008</u>

## **WARRANT AND MINUTES 1994 TOWN MEETING**

First session of the Sandwich Town Meeting was held at the Town Hall on Tuesday, March 8, 1994. Moderator Robert J. Rowan convened the meeting at 10:00 AM. He read the 1994 Town Warrant, announced that the Town Hall is a non-smoking area, there is to be no loitering and that it is to be as quiet as possible. He said Articles 1 and 2 will be voted on at this meeting. He then turned the Moderator's position over to Fred Rozelle. John Webb made a motion to hold the polls open until 7:00 PM, at that time to close and to count ballots and to reconvene tomorrow night, March 9, at the Sandwich Central School to vote on the remaining articles. Louis Brunelle seconded the motion. Louis Brunelle was asked to inspect the ballot boxes. Polls were declared open at 10:25 AM and voting began.

### **SANDWICH TOWN WARRANT 1994**

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 8th day of March next from 10:00 a.m. until 7:00 p.m., then on Wednesday, the 9th day of March 1994, at 7:30 p.m. at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, Article 2, relating to the Planning Board proposed amendment to the Zoning Ordinance, will be taken up on Tuesday, March 8th by official ballot, and the polls will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 9, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 72:35 IV.)

**ARTICLE 1.** To elect by official ballot all necessary Town and Cooperative School District officers for the ensuing year.

Results Town Officers

SELECTMAN for three years (Vote for One)

Richard C. Papen 120

Barry Paterno 205

Benjamin Shambaugh 246

MODERATOR for two years (Vote for One)

Willard Martin 195

Robert Rowan 370

SUPERVISOR of Checklist for six years (Vote for One)

Mary Fleischmann 514

LIBRARY TRUSTEE for three years (Vote for Two)

Richard A. Allen 327

Lisa Shambaugh 407

TRUSTEE OF TRUST FUNDS for three years (Vote for One)

Robert N. Burrows 263

John L. Webb 289

CEMETERY TRUSTEE for three years (Vote for One)

Geoffrey Burrows 114

SEWER COMMISSIONER for three years (Vote for One)

Spencer Martin 471

Results Cooperative School District Officers:

MODERATOR (Vote for One)

William L. Taylor 436

MEMBER OF SCHOOL BOARD for three years (Vote for One)

Resident of Center Harbor

Carolyn B. Schoenbauer 416

MEMBER OF SCHOOL BOARD for three years (Vote for One)

Resident of Sandwich

Paula N. Adriance 470

MEMBER OF SCHOOL BOARD for three years (Vote for One)  
Resident of Meredith  
Carl R. Johnson 401

ARTICLE 2. To see how the Town will vote by official ballot on the following proposed amendments to the Town Zoning Ordinance. The Planning Board recommends approval of Amendment No. 1 by a vote of 4 to 2 with 1 abstention. The Planning Board recommends approval of Amendment No. 2 by a vote of 7 to 0.

1. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Expand the Ordinance to allow business offices, professional offices and studios in the Rural Residential District by Special Exception and make certain editorial revisions throughout the Section to improve its clarity.

YES 377 NO 169

2. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Add a definition and standard for placement of Recreational Vehicles within the floodplain.

YES 392 NO 134

The second session of Town Meeting was convened at the Sandwich Central School on March 9, 1994. Moderator Robert J. Rowan called the meeting to order at 7:35 PM. Rev. Marshall David gave the invocation, followed by the Pledge of Allegiance led by Ernie Davis. The Moderator made the following announcements: No smoking in the building; advised the location of emergency exits and rest rooms; and stated that the meeting will not be run by Robert's Rules but by the following rules:

A. Anyone wishing to make a motion, seconding a motion or wishing to speak on an Article must first be recognized by the Moderator. B. All speakers must address the Moderator, there will no cross floor debates. C. When recognized, stand and state name before making a motion. D. Voting will be by voice vote, yeas-affirmative, naves-negative. If the outcome is not clear then a revote by a show of hands will be conducted. E. Seven voters may challenge the declared vote on any Article before the

next Article is brought up, then a secret ballot must be held. F. If a secret ballot is desired on any Article, a written request signed by five registered voters is required and is presented to the Moderator at any time prior to the vote on the Article. G. Any Article may be legally amended. Each amendment will be discussed independently and acted upon before the Article is called. H. A motion to reconsider an Article must be made before the next Article is taken up. I. Only registered voters of the Town may speak the questions, non-voters may speak only after the Moderator polls the meeting and hears no opposition. J. Only registered voters may vote. K. The Moderator can be over-ruled by a simple majority. Any challenger will be recognized and no second is required. The challenger has the right to state his or her reasons for the challenge. That includes any rule just read unless it is governed by an RSA Statute, State law, that cannot be over-ruled, but any decision of the Moderator can be over-ruled.

The Moderator read the note to the 1994 Warrant regarding RSA 32:3. He explained that RSA 32 also enables voters to have more authority and the Selectmen less authority regarding partial line item vetos regarding transfer of some funds.

The Moderator then went on to Article 3.

ARTICLE 3. To see if the Town will determine by vote the salaries and/or other compensation to the following officers and agents at the following rates and the remainder at last year's rates:

- A. Town Treasurer \$2,100/year.
- B. All hourly rates to be increased according to State contract agreements.

Motion made by John Webb

Seconded by Louis Brunelle

Lengthy discussion

Voted affirmative

After Article 3 and prior to Article 4 Richard Papen requested a suspension of the rules and moved that Warrant Article 6 be brought forward and discussed at this time. Robert Burrows seconded the motion. Richard Papen gave his reasons for wanting this change in the rules of order, he feels Article 6 has an effect on Article 4 so should be discussed prior to Article 4. The Moderator explained that as this suspends the rules of order it requires a 2/3 vote and asked the ballot clerks to count hands. Affirmative-136; negative-43. The motion was carried in the affirmative.

Article 6 was acted upon at this time.



ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$1,083,713 to pay the following expenditures:

General Government.....	\$214,749
Public Safety.....	199,068
Highways, Streets, Bridges.....	334,825
Sanitation.....	63,214
Health.....	8,909
Welfare.....	12,400
Culture and Recreation.....	59,986
Conservation Commission.....	1,750
Debt Service.....	111,812
Operating Transfers Out.....	77,000

The breakdown of the major categories are listed in the budget.

The Selectmen favor passage of this article.

Motion made by James Mykland

Seconded by Louis Brunelle

Short discussion

Voted affirmative

ARTICLE 5. To see if the Town will vote to create a trust fund under the provisions of RSA 31:19a to be known as the Health Insurance Fund for the purpose of maintaining a health insurance fund to pay employee deductibles and coinsurance (less any employee contribution) resulting from employee claims. The Selectmen to be named as Trustees and Agents of this fund and to raise and appropriate \$22,254 to be funded from the December 1993 surplus if any. (In addition \$19,247 from premium savings in 1994 will be transferred to the fund from article #4).

The Selectmen approve passage of this article.

Motion by Dale Mayer

Seconded by Lee Quimby

Short discussion and explanation by Dale Mayer

Voted affirmative

Richard Papen requested the following footnote be added by the Town Clerk to the minutes concerning Article 5:

Sandwich Town Warrant 1982, Articles 18 and 19. Article 18. "To vote to see if the Town will pay for a fringe benefit to all full-time Town employees the full cost of Medical Insurance Premiums for the employee and eligible dependents under the Town's Medical Insurance Program. This Article by petition." The vote on the original Article was a show of hands - 83 for, 60 against. The Article was voted in the affirmative as



written.

Article 19. "To see if the Town will vote to raise and appropriate the sum of \$16,800 to support the full cost of Medical Insurance Premiums for all full-time employees and eligible dependents." Voted in the affirmative.

ARTICLE 6. To see if the Town will raise and appropriate \$18,000 to construct a concrete pad, install a compactor with box and electrical service and purchase a closed roll-off for the Recycling Center, \$15,000 to come from the Dump Capital Reserve Fund and \$3,000 from taxes.

Motion made by Louis Brunelle

Seconded by Arthur Burns

Lengthy discussion

Voted affirmative

Richard Papen requested that the following footnote be added by the Town Clerk to the minutes concerning Article 6:

Sandwich Town Warrant 1984, Article 29. "To see if the Town will vote to raise and appropriate the sum of \$5000.00 to purchase five (5) dumpsters for the Town Dump....." Voted in the affirmative.

See Annual Reports 1984, page 16

Sandwich Town Warrant 1985, Article 21. "To see if the Town will vote to raise and appropriate the sum of \$1000.00 to purchase one (1) dumpster for the Town Dump....." Voted in the affirmative.

See Annual Reports 1985, page 14

At the third session of Town Meeting Lee Quimby, after asking to over-rule the Moderator and reconsider the money in Article 6, made a motion to move Article 6 as follows:

To see if the Town will raise and appropriate \$19,750 to construct a concrete pad, install a compactor with box and electrical service and purchase a closed roll-off for the Recycling Center, \$15,000 to come from the Dump Capital Reserve Fund and \$4,750 from taxes.

Seconded by John Webb

Discussion

Amendment as read was voted affirmative

Article 6 as amended was voted affirmative

ARTICLE 7. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$60.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article. Authorize the Selectmen to allow a reduction in the

1994/1995 plowing fees for individuals who paid by October 31, 1993 and who pay by October 31, 1994 and to transfer the sum of \$12,000 from excess money in the Driveway Plowing Special Revenue Fund to the Highway Department Capital Reserve Fund.

The Selectmen do not favor passage of this article.

Motion made by Robert Burrows

Seconded by Bunty Walsh

Discussion, voice vote taken, inconclusive

Hand vote taken, counted by Ballot Clerks

Voted affirmative, yes-106; no-83

ARTICLE 8. To see if the Town will authorize the discontinuance of the Driveway Plowing Special Revenue Fund.

Moved by Dale Mayer to pass over Article 8

Seconded by Richard Papen

Voted affirmative, Article 8 passed over

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to purchase a new equipped fire truck, and for this purpose raise and appropriate a sum not to exceed \$170,000 for the truck with up to \$130,000, if available, to be withdrawn from the Fire Department Equipment Capital Reserve Fund, the balance minus any donations to be raised by bonds or notes. Town to take delivery of the truck after 1995 Town Meeting. This must be voted by written ballot (2/3 vote needed to approve).

The Selectmen do not favor passage of this article by a vote of 2 to 1.

Motion made by James Mykland

Seconded by Gerry Hambrook

Lengthy discussion

James Mykland made a motion to amend Article 9 as follows:

To see if the Town will vote to authorize the Selectmen to purchase a new fire truck as proposed by the Fire Department, and for this purpose to raise and appropriate a sum not to exceed \$170,000 for the truck with up to \$132,500 (if available) to be withdrawn from the Fire Department Equipment Capital Reserve Fund.

Seconded by Gerry Hambrook

Amendment as read was voted affirmative

Discussion

Article 9 as amended was voted affirmative

ARTICLE 10. To see if the Town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of

constructing and maintaining fireponds and dry hydrants throughout the town and to authorize the Selectmen to be made agents for this fund. \$3,025 already set aside by previous town meetings to be transferred to this fund and \$2,500 additional to be raised and appropriated in 1994.

The Selectmen favor passage of this article.

Motion made by Lee Quimby

Seconded by Louis Brunelle

No discussion

Voted affirmative

ARTICLE 11. To see if the Town will vote to establish a recreation revolving fund as authorized by RSA 35-B:2, II. All revenue received by the town from fees and charges for recreation and park services and facilities shall be deposited into this fund. The money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The fund shall be held in the custody of the Town Treasurer, who shall pay out amounts from the fund as ordered by the Selectmen for the provision of park and recreation services.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Richard Allen

Little discussion

Voted affirmative

ARTICLE 12. To see if the Town will vote to establish an expendible trust fund under the provisions of RSA 31:19A for the purpose of repairs and maintenance to the Samuel H. Wentworth Library building and raise and appropriate \$3,000 to be transferred to this fund. The Selectmen to be made agents for this fund.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Arthur Burns

Barbara Parsons made a motion to amend Article 12 as follows:

To see if the Town will vote to raise and appropriate the sum of \$3,000 for the purpose of repairs and maintenance to the Samuel H. Wentworth Library.

Seconded by Richard Papen

Discussion followed. Amendment as read was voted affirmative.

Article 12 as amended was voted affirmative.

ARTICLE 13. To see if the Town will vote to establish an expendible trust fund under the provisions of RSA 31:19A to be called the Town

Building Expendible Trust Fund for the purpose of repairs and maintenance to the Town Hall, Police Office, Old Firehouse, Central Fire Station, Whiteface Fire Station and Town Garage, and raise and appropriate \$2,000 to be transferred to this fund. The Selectmen to be made agents for this fund.

The Selectmen favor passage of this article.

Motion made by Kerry Peaslee

Seconded by Dale Mayer

Short discussion

Voted affirmative

ARTICLE 14. To see if the Town will authorize the discontinuance of the Fire Department Building Capital Reserve Fund.

Motion made by Gerry Hambrook to pass over Article 14

Seconded by Louis Brunelle

Voted negative to pass over Article 14

Article 14 was read again

Motion made by John Webb

Seconded by Dale Mayer

Richard Papen made a motion to amend Article 14 as follows:

To see if the Town will authorize the discontinuance of the Fire Department Building Capital Reserve Fund and to transfer the balance to the Town Building Expendible Trust Fund.

Seconded by Robert Burrows

Long discussion. Brought up by Dale Mayer and Robert Rowan that the voters have to be warned or use of funds cannot be changed. As they were not warned the Moderator suggested that the amendment be withdrawn. Robert Burrows withdrew his second and Richard Papen his motion for the amendment.

Article 14 was voted negative

ARTICLE 15. To see if the Town will authorize the discontinuance of the Salt and Sand Shed Capital Reserve Fund. The building has been completed and the balance in the fund, both interest and principal is zero.

Motion made by Dale Mayer

Seconded by Louis Brunelle

Voted affirmative

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$500 to be used for the preservation of Town records.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Charles Penrose  
Voted affirmative

ARTICLE 17. To see if the Town will vote to raise and appropriate \$5,000 for a fire alarm system to protect Durgin Bridge and authorize the Board of Selectmen to accept any donations that may become available to offset this expense. (The State will undertake this project and pay 80% of the estimated cost of \$20,000 - \$25,000).

The Selectmen favor passage of this article.

Motion made by Charles Penrose

Seconded by Louis Brunelle

Discussion

Voted affirmative

ARTICLE 18. To see if the Town will vote to expend the sum of \$9,000; \$6,000 to purchase a new sander and \$3,000 to purchase a tractor and mowing machine, both for the Highway Department. Funds for these purchases are to be transferred from the Highway Department Equipment Capital Reserve Fund.

Motion made by Lee Quimby

Seconded by Louis Brunelle

Voted affirmative

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$75,000 for State Road Improvement; \$25,000 to come from 1993 Unappropriated Surplus and the State contributing \$50,000.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by John Webb

Short discussion

Voted affirmative

At 11:15 PM Robert Burrows made a motion to adjourn the meeting and to reconvene on Saturday, March 12 at 1:00 PM. George Kimball seconded the motion. Voice vote was inconclusive so a hand vote was taken. The vote was yes-39; no-31. The motion was declared voted in the affirmative to meet on Saturday, March 12 at 1:00 PM at the Sandwich Central School to conduct the rest of Town Meeting.

The third session of Town Meeting was held on Saturday, March 12, 1994 at 1:00 PM at the Sandwich Central School. Rev. Guthrie Speers



gave the invocation and John Webb led the Pledge of Allegiance. The Moderator repeated the rules and announcements from the second session of Town Meeting and asked for a motion to proceed with Article 20. Lee Quimby asked for a clarification of the Moderator's rule concerning reconsidering an Article. He then asked for reconsideration of Article 6, the reason being that there is insufficient money in Article 6 as the Town cannot sell equipment it has acquired without Town Meeting approval and there was no Warrant Article to provide for this. The Moderator announced himself over-ruled, it was voted in the affirmative and voted in the affirmative to reconsider Article 6. The results are at the end of Article 6.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose. Also, to see if the Town will authorize funds from the sale of timber on Town property, managed by the Town Forest Committee, be deposited into the Town Forest Committee account.

Motion made by Louis Brunelle

Seconded by Lee Quimby

Discussion, confusion arising from 1992 about \$5,000

Willard Martin made a motion to amend Article 20 as follows:

To see if the Town will vote to appropriate the sum of \$5,000 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose. Also, to see if the Town will authorize funds from the sale of timber on Town property, managed by the Town Forest Committee, be deposited into the Town Forest Committee account.

Seconded by George Kimball

Discussion about word Committee, in Treasurer's Report as Commission

Amendment as read was voted affirmative

Article 20 as amended was voted affirmative

ARTICLE 21. To see if the Town will approve the use of the Sandwich Recycling Center by residents of the Wonalancet section of Albany. The Town of Albany to furnish a list of approved residences for which they will pay the Town an annual fee of \$125 for a year-round residence and \$100 for a seasonal residence. The revenue to be deposited to the general fund.

Motion made by Dale Mayer

Seconded by Louis Brunelle

Richard Papen made a motion to amend Article 21 as follows:

To see if the Town will approve the use of the Sandwich Recycling Center by residents of the Wonalancet section of Albany. The Town of Albany to furnish a list of approved residences for which they will pay the Town an annual fee of \$125 for a year-round residence and \$100 for a seasonal residence. The revenue to be deposited in the Sanitation line item budget for the operation of the Sandwich Transfer Station.

Seconded by Robert Burrows

Lengthy discussion

Article 21 as amended and read was voted negative

Original Article 21 was discussed

Article 21 as originally written was voted affirmative

ARTICLE 22. To see if this meeting favors the adoption by the Selectmen of semi-annual tax billing commencing with a payment June 30, 1994 of one-half of the estimated 1994 property tax bill, the remainder to be billed as in the past, when the final tax rate has been set. (This is for advisory purposes only and is a non-binding vote.)

Motion made by Spencer Martin

Seconded by Ben Shambaugh

Discussion

Voted negative

ARTICLE 23. To see if the Town will vote to accept the sum of one thousand, five hundred dollars (\$1500) and any other donations to be designated the Lena T. Nelson 4-H Fund. The income is to be used to pay campership fees to a N.H. 4-H camp for a Sandwich resident requiring assistance. The Selectmen to be appointed agents of this Fund.

The Selectmen favor passage of this article.

Motion made by Robert Burrows not to accept Article 23 at request of Lena T. Nelson

Seconded by Sarah Zuccarelli

Discussion, Robert Burrows said Article 23 does not represent Donor's wishes

Moderator explained that voting in the affirmative will vote Article 23 down

Voted affirmative, Article 23 was defeated as written

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$500 to the Food Bank at Saint Andrews which serves



Sandwich people.

This article by petition.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Lee Webb

Voted affirmative

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$500 to Meals on Wheels and \$250 to Congregate Meals Service both of which service Sandwich people.

This article by petition.

The Selectmen favor passage of this article.

Motion made by Lee Webb

Seconded by Louis Brunelle

Short discussion

Voted affirmative

ARTICLE 26 . To see if the Town will vote to raise and appropriate the sum of \$372 to assist the Family Health Centre.

This article by petition.

The Selectmen favor passage of this article.

Motion made by Ben Shambaugh

Seconded by Richard Allen

Discussion

Voted affirmative

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$274 in support of the Carroll County Against Domestic Violence & Rape's Shelter for Battered Women and Children.

This article by petition.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Lee Webb

Voted affirmative

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$500 for support of the Sandwich children using the services of the Bearcamp Valley School and Children's Center (Tamworth Pre-school, Inc.) for pre-school and before-and-after-school children.

This article by petition

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Lee Webb  
Voted affirmative

ARTICLE 29. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

Motion made by Gerry Hambrook  
Seconded by Louis Brunelle  
Voted affirmative

ARTICLE 30. To see if the Town will vote to authorize the Board of Selectmen to accept, on behalf of the town, gifts, legacies, and devises made to the town in trust for any public purpose, as permitted by RSA 31:19.

Motion made by Gerry Hambrook  
Seconded by Louis Brunelle  
Voted affirmative

ARTICLE 31. Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specifically rescinded, the Selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year.

Motion made by Lee Quimby  
Seconded by Dale Mayer  
Discussion

Fred Rozelle made a motion to amend Article 31 as follows:

To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend funds from Federal, State or private sources which may become available during the course of the year, in accordance with RSA 31:95b, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.

Seconded by Tony Leiper  
Amendment as read was voted affirmative  
Article 31 as amended was voted affirmative

ARTICLE 32. Shall the Town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article

authorizing indefinitely, until specifically rescinded, the Selectmen to issue tax anticipation notes.

Motion made by John Webb

Seconded by Lee Quimby

Robert Burrows made a motion to amend Article 32 as follows:

Shall the Town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing the Selectmen to issue tax anticipation notes.

Seconded by Robert Fletcher

Amended as read was voted affirmative

After Article 33 and before Article 34 Leonard Marino asked to over-rule the Moderator and to reconsider Article 32

Voted affirmative to over-rule the Moderator

The motion to reconsider was seconded by Fred Rozelle

It was voted in the affirmative to reconsider Article 32

Leonard Marino made a motion to move the Article as follows and amend to read:

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Seconded by Robert Burrows

Amendment as read was voted affirmative

Article 32 as amended was voted affirmative

**ARTICLE 33.** To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the Town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the Town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property. This article to stay in effect until rescinded.

Motion made by Arthur Burns

Seconded by David Vierus

Sarah Zuccarelli made the motion that Article 33 be amended as follows:

To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the Town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the Town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property.

Seconded by Stuart Heard

Amendment as read was voted affirmative  
Article 33 as amended was voted affirmative

At this time Leonard Marino asked as a point of order to over-rule the Moderator and to go back to Article 32 to reconsider Article 32. It was voted in the affirmative, the Moderator was over-ruled and Article 32 was reconsidered. Results of this action are included in Article 32.

ARTICLE 34. Shall the Town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until this authority is specifically rescinded, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.

Motion made by Lee Webb  
Seconded by Guthrie Speers  
Voted affirmative

ARTICLE 35. To see if the Town will vote to authorize the Selectmen to expend interest from the Marjorie Thompson Fund as they see fit, for the benefit of children of Sandwich residents.

Motion made by Louis Brunelle  
Seconded by Dale Mayer  
Voted affirmative

ARTICLE 36. To see if the Town will vote to accept \$13,000 from the Quimby Trustees and authorize the Selectmen to expend this sum for the purpose of beach-driveway access and/or handicap access to the second floor of the Town Hall. Allocation of funds to be determined by the Selectmen after a public hearing.

Motion made by Dale Mayer  
Seconded by Stuart Heard  
Short discussion  
Voted affirmative

ARTICLE 37. To see if the Town will vote to raise and appropriate the sum of \$10,000 to go towards the publication of the Sandwich Town History by the Historical Society. (Note: \$5,000 to be repaid from sale of books in 1995.)

Motion made by Arthur Burns  
Seconded by Robin Dustin

Robert Burrows made a motion to amend Article 37 as follows:

To see if the Town will vote to raise and appropriate the sum of \$10,000 to go towards the publication of the Sandwich Town History by the Historical Society, and to accept any and all donations toward this. (Note: \$5,000 to be repaid from sale of books in 1995.)

Seconded by Arthur Burns

Discussion, point brought up that donations should go directly to Historical Society

Article 37 as amended voted negative

Article 37 in the original brought up to be voted on

Article as read voted affirmative

ARTICLE 38. To see if the Town will vote to raise and appropriate the sum of \$500 for the Free Clinic at the Speare Memorial Hospital.

The Selectmen favor passage of this article.

Motion made by Louis Brunelle

Seconded by Dale Mayer

Voted affirmative

ARTICLE 39. To see if the Town will vote to raise and appropriate the sum of \$13,659 for the operation and maintenance of the central sewer system. These monies to be derived from the sewer users.

This article by request of the Sewer Commissioners.

Motion made by Arthur Burns

Seconded by Lee Webb

Voted affirmative

ARTICLE 40. To see if the Town will vote to raise and appropriate the sum of \$2,200 and deposit the same in the sewer capital reserve fund for the purpose of reconstruction of the leach field. These monies to be paid by the sewer users.

This article by request of the Sewer Commissioners.

Motion made by Louis Brunelle

Seconded by Lee Webb

Short discussion

Voted affirmative

ARTICLE 41. To transact any other business that may legally come before said meeting.

Motion made by Louis Brunelle

Seconded by Fred Rozelle

Arthur Burns thanked Robert Rowan for doing such a fine job as



Moderator. Lee Quimby announced that the wireless mikes were bought from a fund set up by Edwin Elliott. Lee expressed the Town's appreciation to Alan Nichols and Walter Johnson who are resigning from the Planning Board. He also thanked Jack Webb, outgoing Selectman, and presented him with a gift from the Town employees. Ann Burghardt suggested starting next year's Town Meeting at 7:00 PM and Richard Papen said he thought Warrant Articles should be presented at budget meetings.

Louis Brunelle made a motion to adjourn  
Seconded by Fred Rozelle  
Motion to adjourn was voted affirmative  
Meeting adjourned at 4:12 PM

Given under our hands and the Seal of the Town of Sandwich this 21st day of February 1994.

John L. Webb, Chairman  
Lee W. Quimby  
Dale S. Mayer  
Sandwich Board of Selectmen

I, Priscilla K. Seeley, hereby certify that the proceedings are true and correct results of the actions taken on Articles 1 through 41 of the Sandwich Town Warrant on March 8, 9 and 12, 1994.

Priscilla K. Seeley  
Town Clerk, Sandwich, NH



## BOARD OF ADJUSTMENT

In 1994, the Board of Adjustment received and considered four completed applications for hearing. The applications included two requests for Special Exceptions, two requests for an Appeal to an Administrative Decision and one request for a variance from the terms of the Zoning Ordinance. The Special Exceptions and Variance involved additions to dwelling and installation of a septic system that did not conform to current setback requirements. The Appeals to an Administrative Decision involved definition of the current zoning ordinances.

The Board reminds anyone considering making changes to an existing building, changes in uses of their property or building a new building to carefully review the Zoning Ordinances, Subdivision Regulations and when necessary the guidelines of the Historic District Commission. All of these are available at the town hall. If required, applications for the appropriate permits should be made to the Board of Selectmen, the Planning Board and/or the Historic District Commission.

Respectfully submitted,  
Peter C. Hoag, Chairman



Dana Pearson  
Stuart Heard, Parade Grand Marshall, Sandwich Fair 1994

## **SANDWICH CEMETERY TRUSTEES CEMETERY BY-LAWS**

The following cemeteries are governed by private Associations with their own organization, fees and rules: Rural Cemetery (Baptist Church), Vittum Hill Cemetery, Little's Pond Cemetery, and the two Quaker cemeteries.

All other cemeteries are the responsibility of the Sandwich Cemetery Trustees.

The following rules apply to town cemetery operations:

1. Town cemeteries are open for burials, weather conditions permitting from April 1 through November 15.
2. Notify Trustees before any burial plans are finalized.
3. Trustees will approve of the grave digger.
4. Trustees will provide a person to prepare the grave for a cremains lot.
5. The fees for body and cremains burials shall be set by the Trustees.

Robert N. Burrows  
Sarah Zuccarelli  
Geoffrey Burrows  
Sandwich Cemetery Trustees

# CEMETERY TRUSTEES

## MASON CEMETERY SPECIAL ACCOUNT

### REVENUES

Interest: Savings and CD	\$ 258
Interest from Trust Funds	451
<u>TOTAL REVENUES</u>	<u>\$ 709</u>

### EXPENDITURES

Katie Brown, General Maintenance	\$ 590
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<u>EXCESS OF REVENUES</u>	119
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<u>FUND Balance January 1, 1994</u>	7,027
<u>FUND Balance December 31, 1994</u>	<u>\$ 7,146</u>

## CEMETERY TRUSTEES: GENERAL ACCOUNT

### REVENUES

Arthur M. Heard Trust	\$ 1,700
Interest: Checking Account/CD	210
Annual Town Appropriation	500
Sale of plots and Perpetual Care Trust Funds	2,330
Interest from Trust Funds	1,625
<u>TOTAL REVENUES</u>	<u>\$ 6,365</u>

### EXPENDITURES

Transfer to Trustees of Trust Funds (Perpetual Care Trusts)	\$ 1,150
Transfer to Mason Cemetery Sp. Account	451
Dorothy Burrows, Telephone calls	22
Bill Isabelle, Annual General Maintenance	4,225
Laconia Monument, corner stones	280
<u>TOTAL EXPENDITURES</u>	<u>\$ 6,128</u>

<u>EXCESS OF REVENUES</u>	237
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<u>FUND Balance January 1, 1994</u>	9,413
<u>FUND Balance December 31, 1994</u>	<u>\$ 9,650</u>

Sarah W. Zuccarelli  
Sandwich Cemetery Trustee, Secretary-Treasurer

## CONSERVATION COMMISSION

The Conservation Commission conducted a full monthly schedule of meetings this year; meeting the second Tuesday of every month at 7:30. One meeting was held jointly with the Land Trust Committee. We thank everyone who attended for their involvement and efforts.

We continued our support of the '5 Days of Sandwich' summer conservation education program. This program is for 10 to 12 year olds. Our thanks to White Sylvania Trust, Bearcamp Valley Garden Club, private donors as well as the Town for their support. In 1994 we were able to expand to two successful sessions and thereby accommodate all those who wished to attend.

Another successful household hazardous waste collection was held in the summer. The new location proved to be a fast and efficient drop-off. We urge everyone to turn in any hazardous waste at this free summer collection.

We sent an informational letter to excavating contractors operating in town highlighting items of particular concern in Sandwich. In addition a short Wetlands Act explanation has been included in the permit application file at the Town Office.

The Wetlands Board has instituted a new Expedited Application Form as of October 1994. Several of the Commission members have attended training sessions on filing this new application. A properly filed Expedited Application should receive approval within several weeks of being sent to the Wetlands Board in Concord. The form covers many of the most frequent wetlands permit activities; these include: driveway culverts, pond construction and docks. The form was designed so that permits can be approved quickly if your project meets the Expedited Permit criteria. Each Expedited Permit must be reviewed by the Conservation Commission and signed by the Chairman or Vice Chairman. If your project does not meet the Expedited criteria your application must be submitted on the standard form. Processing of the standard form should also be quicker than in past years because the majority of applications will be on the Expedited form. Forestry Notifications continue to be filed with your Intent to Cut as in the past. If you have any questions regarding this new process or applicability of the Wetlands Act contact a member of the Commission.

The Surficial Geology map of the Bearcamp River trail is now almost complete. We hope to have this displayed soon for those who are interested. Joe Upson has been developing this and we congratulate him for this work.

We thank the Selectmen and the entire Town Hall office staff for their efforts this past year.

Respectfully submitted,  
Chip Kimball, Chairman



Sandwich Fair participant c. 1930



## FIRE DEPARTMENT

In Town Fire Calls	16
Alarm Activations	22
Out of Town Mutual Aid Calls	7
Search/Rescue & Medical Emergencies	48
Other Emergencies	8
Special Service Calls	<u>12</u>
Total Calls	113

We are pleased to note there was a decrease of 28 in the number of calls the Department responded to this past year. We had less calls in all areas with the exception of alarm activations which went up by six to twenty-two calls.

We continued with our efforts in Fire Prevention Programs at both the Sandwich Elementary School and the Sandwich Pre-School. The Department from their own funds purchased four video tapes for the teachers to use at the Elementary School. These tapes are specially directed at our young citizens and seem to have been well received. Together with this, members of the Department also visit both schools with our Fire Prevention messages.

The Department was extremely pleased with the support the Town gave at the March Town Meeting in authorizing the purchase of a new pumper. This truck is scheduled to be delivered during February 1995.

All the members were recertified in CPR in December and our EMTs are up to date in their certifications.

One new member joined the Department this past year who is a certified EMT and Firefighter I. We still continue to have need for new members. Anyone interested please contact any Department member or the Town Office.

We continue to urge everyone to have their chimneys checked and cleaned once a year. We responded to six chimney fires this past year. Also please check the batteries in your smoke detectors and replace them once a year. Smoke detectors save lives!

In closing I wish to thank all the members, the Sirens, the Highway and Police Departments and last but not least the community for their support this past year.

Respectfully submitted,  
Francis G. Hambrook, Fire Chief



## FOREST COMMITTEE

This year, the committee has been in the process of reviewing properties which the town has acquired through tax sales over the years. In consultation with the Selectmen and Town Counsel, we will now make a decision for each parcel as to whether or not we should retain it for its natural resources or return it to the tax rolls. We have made arrangements to have some of the boundary lines of these properties surveyed.

Another project which we have recommended for 1995 is a timber cut on the land of our recycling facility. The proceeds from this sale will go into the Town Forest Committee Account. From that source this year, we spent \$240.00 for aerial photos for use by the Planning Board, the Conservation Commission and the Town Forest Committee.

Respectfully submitted,  
James Mykland  
Peter Pohl  
Lee Quimby  
Town Forest Committee



Sandwich Fair Parade 1994

Dana Pearson

## FOREST FIRE WARDEN AND STATE FOREST RANGER

In calendar year 1994, our three (3) leading causes of fires were No Permit, Children and Rekindles of fires where the fire was not properly extinguished.

Violations of RSA 224:27 II, the fire permit law, and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

<u>Fire Statistics</u>	<u>1994</u>	<u>Average 1990-1993</u>
Number of Fires Reported to State for Cost Share Payment	283	443
Acres Burned	217	246

Suppression cost = \$90,000 +

### Fires Reported by Lookout Towers (1994)

Fires Reported	588
Assists to Other Towers	363
Visitors	21,309

### Fires Reported by Detection Aircraft

89

Local communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

**"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"**

Robert E. Boyd, Forest Ranger  
Francis G. Hambrook, Forest Fire Warden

## HEALTH OFFICER

The year 1994 was another healthy one in Sandwich, effecting little strain for the Town Health Officer. My activities during the year consisted of: one investigation of a reported septic system failure, one drinking water well investigation, one referral to adult protective services, plus routine licensing inspections of one rental house, two foster care homes, and two child day-care agencies.

As always I am available for any public health questions you may have.

Respectfully submitted,  
Douglas McVicar, M.D., Health Officer



Richard Devens, III

Corner of Grove and Church Streets

## HIGHWAY DEPARTMENT

January, the snow came, it seemed like every other day, putting greater than normal demands on the men and equipment. With this in mind the summer work was rearranged to keep the budget in line.

The driveways were plowed eleven times for the 93-94 season, five times in January alone. The 90-91 season driveways were plowed a total of five times.

Along with regular road maintenance grading, patching, tarring etc. we did major ditching on Basket Street, Elm Hill Road and Diamond Ledge Road and we spent several days cutting trees around the police station to get more sunlight and air movement to dry out the building; plus the septic tank needed to be replaced.

There were several projects at the dump; building a roof over the new compactor, building a wall for the roll-off containers, bulky waste and construction debris and a fire pit for burning brush (new State law).

I would like to thank the men of the highway department; John, Bill, Ken, Roger and Tim for their continued loyalty. I also want to thank the Selectmen for their support and Joanne for her assistance.

Respectfully submitted,  
Peter E. Prentice, Road Agent



Pig Scramble, Sandwich Fair 1994

Helen Rose



## **HISTORIC DISTRICT COMMISSION**

It was a quiet year for the Commission in 1994. Applications to install the new, smaller satellite dishes constituted most of the Commissions business.

The chairman would like to thank the members of the Commission for their time and interest. The support and cooperation of the property owners in the District is also appreciated.

Respectfully submitted,  
Thomas L. Hadley, Chairman



Durgin Bridge and School at an earlier time

## LAND TRUST COMMITTEE

Trails were a key interest for the Sandwich Land Trust Committee in 1994. Volunteers met on June 4 to work on the Bearcamp River Trail. Teams of five or six workers cleared brush, blowdowns and winter debris along numerous sections of the trail. The 14-mile long trail from Beede Falls across Sandwich into South Tamworth is now well marked with signs. The trail guide is available at several spots along the trail in small wooden boxes.

The Committee continues to work on acquiring permanent rights-of-way along the trail route. Lack of access forced two detours of the trail this year. One brings hikers out onto Dale Road for a mile. Another brings hikers onto Vittum Hill Road from Partridge Hill Road to the Vittum Hill Cemetery. Walks along these scenic roads only enhance the beauty of our trail. The Committee also improved the trail east of Bearcamp Pond Road but crossings of the Cold River remain a challenging wade in the water for hikers.

In October volunteers from the Wonalancet Outdoor Club donated 44 hours of work to improving the Bearcamp River Trail at Beede Falls. Our thanks to these friends for their work to curb erosion, improve river crossings and even to pick up litter.

Another crew of volunteers opened the Red Hill Pond Trail which runs from Center Sandwich, opposite the Sandwich Child Care Center, out to the dam on Red Hill Pond. This scenic walk was donated to the town several years ago by Denley Emerson. A fine sign now invites one and all for a pleasant ski or hike right from our own village.

The Committee was sorry this year to lose Rev. Charles Crooker, one of our keenest trail volunteers. Charlie's friends have donated over \$1500 to a memorial to his many years of loving volunteerism on town conservation projects. The Committee is making plans for a fitting use of these gifts.

The Committee continues to monitor conservation easements owned by the Town. We are also developing a program for evaluating lands which may be proposed for future conservation. We will invite public input on these ideas on voting day at Town Meeting.

Respectfully submitted,  
Martha Carlson, Chairman



## PLANNING BOARD

The Planning Board held a total of 15 meetings and hearings during the year. This included 11 regular meetings, 2 special meetings and 2 public hearings. It considered applications for 2 new subdivisions, 3 boundary line adjustments, 1 site plan review and 2 requests for consultations.

Elected officers for the year were: Robert Erb, Chairman; Benjamin Bullard, Vice Chairman; Phyllis Olafsen, Administrative Secretary and Patricia Merriman, Recording Secretary. New alternates appointed to the Board were Jocelyn Gutches, Frederick Rozelle and Cynthia Yeager. Frances Walsh was appointed as Editor of the Master Plan and Jocelyn Gutches was appointed to represent the Board on the Conservation Commission. In September Phyllis Olafsen resigned her position and Patricia Merriman was appointed as Administrative Secretary and Jocelyn Gutches as Recording Secretary.

The Board proposed two amendments to the Zoning Ordinance that were approved by the March 1994 Town Meeting. The Zoning Ordinance is reviewed annually and was reviewed this year by a sub-committee appointed by Chairman Erb. Members of the subcommittee were: Benjamin Bullard, Chairman, Robert Erb, Dale Mayer, Selectman and Willard Martin. The committees recommendations were then discussed and finalized during a public hearing on January 4, 1995. There are four amendments proposed for the 1995 Town Meeting.

In July of this year, John Biggs was appointed Chairman of the 1994 Capital Improvements Program Committee to update and extend the initial recommendations through the year 2002. Also representing the Board were Robert Erb, Leonard Marino, Town Treasurer; Richard Papen and Barry Paterno from the community at large and Lee Quimby, Selectman. The committee had several meetings with Town Boards and departments to look at expenditures. In December this report was presented and accepted by the Planning Board.

It is the responsibility of the Planning Board to implement the goals of the Master Plan and the provisions of the Zoning Ordinance. The continuing support of the residents and the cooperation of other Town Boards is again appreciated.

Respectfully submitted,  
Robert Erb, Chairman

## **POLICE DEPARTMENT**

The Sandwich Police Department has had a fairly quiet year for 1994. Burglarys have remained low due to the diligent patrol of the department.

The year has not produced any large investigations but the department is still involved in a never ending battle against domestic violence and sexual abuse.

These types of crimes are very frustrating and time consuming. I hope that with the education and the recent changes in the laws concerning domestic violence and sexual abuse, it will help stop the violence in the family.

This type of crime affects all of us in the community and should not be taken lightly.

I recently spoke with Chief Faller of the Center Harbor Police department about having Officer True teach the DARE class at the Sandwich Central School. Chief Faller was very pleased that his department could be of assistance to Sandwich for this purpose. The classes are due to start in January. I will be assisting Officer True with the presentation of the DARE class.

Another area that I am exploring is bringing drug education to the lower grades. This is an effort to educate the younger children in the methods of avoiding the use of drugs.

Again I would like to thank the community for the support you provide and Officers Burrows, Beede, Fullerton, Stankatis and Priscilla Seeley for their work during the 1994 year. Also to Troop E and the Carroll County Sheriff Department for their support during the year.

Remember if you see or hear anything suspicious please call it in to the Police Department. It might be the call that prevents a crime from happening.

# ACTIVITY REPORT

	<u>1992</u>	<u>1993</u>	<u>1994</u>
Calls For Service	1,002	871	832
Mileage	57,875	53,058	54,259
Arson	0	0	0
Assault	1	3	0
Bad Checks	0	1	0
Burglary/Residence	3	1	4
Burglary/Business	0	1	0
Dog/Animal	46	54	56
Criminal Mischief	9	16	14
Criminal Trespass	4	5	6
Criminal Homicide	0	0	0
Disturbance	3	9	8
Domestic Disturbance	4	9	9
Harassment/Threat	10	17	10
Forcible Rape	0	0	0
Larceny/Theft	27	24	17
Missing Person	1	3	4
M/V Complaint	25	26	21
Robbery	0	0	0
Suspicious Incident	15	12	6
Suspicious Person	11	9	11
Suspicious Vehicle	10	14	5
Sex Offense	0	2	0
Suicide	0	0	0
Unattended Death	1	2	2
M/V Theft	0	0	0
Found Property	3	0	1
Unauthorized Use M/V	0	0	0
Misc. Complaint	46	35	49
M/V Assist	15	27	22
Dept. Assist	43	51	44
Fire Assist	10	9	7
Medical Assist	30	27	19
Misc. Assist	7	10	14
Message Delivery	2	3	11
Relay	0	0	1
Escorts	0	0	0
Alarms	24	28	45

	<u>1992</u>	<u>1993</u>	<u>1994</u>
Open Doors/Windows	2	7	4
Request for House Checks	70	53	45
House Checks	1401	675	688
Business Checks	491	400	695
Accidents	30	30	27
DWI Arrest	7	7	8
Summons	124	75	61
Warnings	398	295	301
Check-Ups	586	430	385
Defective Equipment Tags	94	78	46
Parking Tags	36	93	88
Arrest Adult	35	6	6
Arrest Juvenile	5	5	0
Safe Keeping Intox	0	0	0
Juvenile Matters	3	3	2

Respectfully submitted,  
Louis G. Brunelle, Chief of Police



Love in bloom at the Fair 1994

Debbie Crory

## PROPOSED EQUIPMENT REPLACEMENT SCHEDULE

YEAR	95	96	97	98	99	00	01	02
<b>POLICE</b>								
Car 1			X				X	
Car 2	X				X			
<b>FIRE</b>								
Truck 1								
Truck 2								X
Truck 3								
Truck 4								
<b>HIGHWAY</b>								
Truck 1			X					
Truck 2								X
Truck 3							X	
Grader		X						
Loader 1				X				
Loader 2			X					
Backhoe	X							
Sander 1								X
Sander 2								
Sander 3							X	
Pickup		X					X	
Plow 1								
Plow 2				X				
Plow 3								
Rock Rake					X			
Tractor								
<b>YEAR</b>	<b>95</b>	<b>96</b>	<b>97</b>	<b>98</b>	<b>99</b>	<b>00</b>	<b>01</b>	<b>02</b>



## PARKS & RECREATION DEPARTMENT

Activities and programs for 1994 included:

Ski Program - A five week program for downhill and cross-country instruction for school children at King Pine Ski area with the Gunstock Outreach Program instructors at the school and fairgrounds.

Cross-country Skiing Trail - A groomed, packed trail was maintained on Quimby Field and the fairgrounds; also a trail was maintained from the fairgrounds to the Sandwich Notch trail off of Smithville Road.

Winter Carnival Weekend - Held in late February early March in conjunction with the sled dog race, many different activities were held around the fair grounds and at the school.

After-School Intra-murals - Month of March, grades 3-6 with Mr. Yeager, physical education instructor at Sandwich Central School.

Maypole Dance - Ushered in the Spring season, participants included children in grades K-6 and interested adults, held on the green.

Youth Baseball-Softball - Included instructional t-ball, farm league, minor league, major league, and senior league & Babe Ruth teams. Somewhere between 80-90 children took part in these programs with about a dozen adults helping the teams.

Ten Week summer Program - Included tennis activities for children ages 5 & up, adults; swimming lessons, softball, basketball, volleyball, etc.

Old Home Week Activities - Included art show, triathlon, flea market, Sandwich Players, bird watch trip, book sale, bike races, field day and more.

Learn to Fish Day - Trout were stocked in the town hall pond and parents were encouraged to bring their children and show them how to fish.

Youth Soccer - Instructional for grades K-2, teams for 3&4, 5&6. There were four teams this year, two in each division.

Great Halloween Pumpkin Display - At Remick Park in North Sandwich, about 50 pumpkins were carved and placed on the wall.

Adult Basketball & Volleyball - Coed at the Sandwich Central School gym held twice weekly; September-April.

Walking Program - Held in the Sandwich Central School gym on Mon, Wed & Fri during the winter months.

Adult Tennis Programs - Spring and Fall.



Youth Basketball - Instructional for K-2 on Friday evenings; teams for 3&4, 5&6, boys & girls.

Advent Program and Festival of Lights - Children grades 4 and under, held at the town hall.

Holiday Lights - Placed at three locations around Town.

Skating Rink - Held at Remick Park in North Sandwich, across from the store.

NYSCA Coaches Certification - Mandatory coaches training program for all youth coaches.

New Years Eve in Sandwich - The Recreation Department helped with some of the activities at the school and town hall.

Adult Fitness - At the town hall, started twice weekly, changed to three times a week.

Community Tree - The recreation department helped with the set up at the school and getting the tree.

During the year more cutting and thinning was done at the Pot Hole and Bearcamp swimming areas. The state added fill to the lower parking area at the Pot Hole which will help get more cars off the roadway. At Remick Park a horseshoe pit was added and more work done near the brook area of the park. This soccer season there were two fields utilized for games and practices on Quimby Field and the fair property and for baseball/softball as well.

Area businesses sponsored all the youth sports teams which numbered 18 teams competing in soccer, basketball and baseball-softball. Many thanks to each one for their generous support.

Special thanks to all the volunteer coaches who give their time to make the programs successful. Also to the volunteers who help with the various programs offered during the year. I would like to recognize the following people for their help as well, Pete and the "town crew", the school staff, Joanne, Pat, Priscilla, Pam, the Selectmen, the Quimby Trustees, the lifeguards and the Recreation Committee. Lastly thank you to the Fair Association for the generous use of their land.

Respectfully submitted,  
Jere Burrows, Parks & Recreation Director

## THE SAMUEL H. WENTWORTH LIBRARY

The Samuel H. Wentworth Library had a prosperous year thanks to the continued and generous support of the Sandwich community.

In March we ushered out the old and ushered in the new; Anne Papen stepped down and Richard A. Allen was elected to the board. Thanks Anne for a job well done. T. Guthrie Speers took over as president of the Friends of the Library for Shelley Gregoire and we thank Shelley for her support. Rick Crockford came on board as a member of the book selection committee.

Once again major contributions were made to the library by the Arthur Heard Trust and the Friends of the Library. Our continued declining investment returns has made it necessary for us to receive financial help from the town on an annual basis. The days of the "free" library are over.

Plans have been drawn up and approved to modify the upstairs bathroom and change some of the ramps. This is to enable the library to conform to the new American Disabilities Act. The federal government has awarded the library a matching grant of five thousand dollars which should defray the cost of the modifications.

Last winter the library underwent a mini-crisis. Acting on reports that the water tasted unusual, Richard Papen had it checked. Sad to say it did not pass the test and bleach was added to hasten the healing process. Three months later we received a clean bill of health but only after we had installed, for safety's sake, a filtration system.

Many thanks are due all the volunteers who contributed their time and energies as well as the librarians, John Perkins and M.F. Hambrook, and Dick Papen, the custodian.

Respectfully submitted,  
Jeffrey R. Fleischmann, Chairman

# SAMUEL H. WENTWORTH LIBRARY: FINANCIAL REPORT

## Revenues

### Charges for Services

Book Sales and Fines	\$ 1,277
Copier Income	680

### Miscellaneous

Interest & Dividend Income	2,942
Donations	6,250
Other	402

## Other Financing Sources

### Operating Transfers In

Trust Funds	28,936
General Fund	<u>6,800</u>

Total Revenues and Other Financing Sources \$47,287

## Expenditures

### Current

#### Culture and Recreation

Salaries and Benefits	\$24,249
Other Administrative Costs	634
Books, Periodicals and Programs	1,726
Copier	1,161
Materials and Supplies	9,908
Buildings and Grounds Maintenance	900
Utilities	3,593
Capital Acquisitions & Improvements	<u>306</u>

Total Expenditures \$42,477

## Excess (Deficiency) of Revenues and Other

Financing Sources Over (Under) Expenditures 4,810

Fund Balance - January 1 58,252

Fund Balance - December 31 \$63,062

=====

## LIBRARIAN'S REPORT

Circulation decreased 4% in 1994 after increasing dramatically for six years in a row. This could be attributed to the warm sunny fall.

In June, the State Library Advisory Board approved a grant under the Library Services and Construction Act for \$5,000 to be matched by Library funds which will be used to construct an Americans with Disabilities Act Compliant bathroom in the upstairs of the Library.

The Library once again cosponsored a film series with the Tamworth Arts Council. Six American made comedies were shown in the spring and six foreign films were shown in the fall at the Benz Center. The spring series will be foreign films and will also be shown at the Benz Center.

Margaret Biggs once again organized and ran a remarkable book sale which netted \$2,600 for the Friends of the Library. My congratulations and thanks go to her. Margaret has done more fund raising for the Library than anyone except Samuel Wentworth.

This year the Trustees voted to abolish fines and encourage donations so that those with overdues may drop them in the book return and pay later without guilt.

The Library sponsored the Children's Librarian's of NH Summer Reading Program, Books Under Cover. Each reader who completed the program received a gift certificate at Woodland Books in South Tamworth.

Susan Colcock organized a landscape maintenance project which greatly improved the appearance of the Library grounds from Main Street. Many thanks to those who worked on this project.

I would like to thank the desk volunteers who are essential to the smooth operation of the Library. They are: Dolly Bryant, Margaret Goodwin, Sally Kalette, Janet Laverack, Dick Lyons, Marcia Allen, Anne Papan, Francie Bates, Kendra Drown and Diane Johnson. Thanks to Trustees Jeff Fleischmann and Lisa Shambaugh for filling in while I was hospitalized with gall bladder problems.

Thanks to the Friends of the Wentworth Library for the many wonderful programs which they sponsored throughout the year.

It has been my pleasure to work with a dedicated and supportive board

of Trustees. The Trustees continue to develop two special projects for the coming year; a fire alarm system which would provide twenty-four hour vigilance and an automated circulation system which would provide better library service (as well as faster service) and which would enable services to be expanded with the same small staff. I look forward to seeing you all at the Library this year, the more often the better.

#### CIRCULATION

Adult Fiction	5240
Adult Non-Fiction	2526
Juvenile	6156
Magazines	2353
Recordings	986
Video Cassettes	<u>5232</u>
Total	22,493

#### Inter-library Loan

Received	111
Supplied	118

#### COLLECTION COUNT

##### Added

Fiction	206
Non-Fiction	257
Juvenile	201
Audio-Visual	<u>130</u>
Total	794

Discarded	443
Net Increase	351

#### BOOK TITLES

1993	18,848
	+ 663
discarded	- 443
Net Increase	220
Total Books	19,068
1993 AV	546
1994 Additions	130
Total Collection	19,744

Respectfully submitted,  
John Perkins, Librarian

## SEWER COMMISSION

This year the total flow increased to approximately 2.6 million gallons.

The average sewer bill remained approximately the same as in 1993.

This year the main 15,000 gallon septic tank was pumped and a new schedule for pumping has been developed by the Board.

We are looking into correcting a groundwater drainage problem in 1995 which affects the area used by the Recreation Department for sports activities on the Sandwich Fairgrounds property. This will require construction of a diversion ditch if necessary.

Stream behind Grange Hall/Mowatt property which was running pure septic in 1985 tested 1994 as clean groundwater.

We remind you yet again that connection of sump pumps to the system is a gross violation and unfair to other users. Offenders may expect to be vigorously prosecuted. We also remind users that they are allowed to place sillcocks before meters but this must be inspected by a Commissioner after installation. We would also like to remind users to ensure proper insulation to keep meters from freezing. Replacement of damaged meters will cost the user \$125.

And...please continue to be cautious to choose soaps and cleaning products that are low in phosphates and in not using any other inappropriate substances which will end up in our system.

Respectfully submitted,  
Spencer F. Martin  
Patricia Merriman  
Robert J. Rowan  
Sandwich Sewer Commissioners



## 1995 SANDWICH SEWER BUDGET

	1994 <b>PROPOSED</b>	1994 <b>ACTUAL</b>	1995 <b>PROPOSED</b>
Technical Maintenance	\$ 3,400	\$ 2,981.34	\$ 3,400
Mowing	80	-0-	80
Electricity	1,200	882.45	1,000
Postage	29	18.27	32
Miscellaneous	50	64.90	50
Tools and Equipment	1,000	-0-	500
Tax Collector	200	200.00	200
Treasurer	200	200.00	200
Meters	125	91.44	100
Insurance	900	65.00	65
Capital Reserve	2,200	2,200.00	2,200
Testing	2,000	1,890.00	2,000
Pumping	2,000	1,130.00	1,000
Propane Fuel	75	-0-	75
Trenching			4,000
Audit	<u>200</u>	<u>200.00</u>	<u>200</u>
Totals	\$13,659	\$ 9,923.40	\$15,102

	<b>EXPENSES</b>	<b>REVENUES</b>	
Operator, A.B. Glaski	2,981.34	FEES (CY)	\$13,905.69
NH Electric	882.45	INT/FEES (CY)	17.34
US Postal Service	18.27	BANK INT(CY)	326.05
Misc. E.M. Heath	9.90	FEES (PY)	303.80
Meredith News	45.00	INT/FEES (PY)	<u>32.45</u>
Misc. Town of Sandwich	10.00	TOTAL	\$14,585.33
Tax Collector	200.00		
Treasurer	200.00	CAP. RESERVE	2,200.00
E.J. Prescott-Meters	91.44		
Insurance-Town of Sandwich	65.00		
Cap. Res.-Trustees of Trust Funds	2,200.00		
Testing-Enviro Systems, Inc.	1,890.00		
Pumping - Maple Ridge	1,130.00		
Audit-Polidzik & Sanderson	<u>200.00</u>		
Total	\$ 9,923.40		

## MEMORIAL DAY ESSAY CONTEST

### WHAT MEMORIAL DAY MEANS TO ME

My cousin Gilbert.

When he was 17 years old he worked at a paper mill in New Jersey. Gill enlisted in the Army when the U.S. declared war in Germany. Shortly after his first year he was captured by enemy forces in Italy. He spent the next three years in a POW camp. He was tortured, starved and slept with only a blanket on a stone floor. He must of been very brave to endeavor such a life. My father said that Gilbert was the honor, bravery and self respect that a proud man warrants. Men and women like Gilbert have earned the respect of all free men.

Ashley Bartasek  
First Prize  
Grade 4

### WHAT MEMORIAL DAY MEANS TO ME

To me Memorial Day is a day to remember those who went to war for our country. Not just the ones that have died but everyone that contributed, from desk work to fighting on the battlefield. They risked their lives. Some did not want to go but still did and fought loyally for our country. I believe everyone should stop and remember those wonderful people and thank them. Not just one person but every one. And that, we shouldn't just think about them on Memorial Day but other days too.

They went to war  
Some very poor  
But still loyal to our special country and its soil  
So we remember them today,  
And if I have any say,  
They will always be remembered

Laura White  
First Prize  
Grade 5

## **VITAL STATISTICS**



1994's First Baby:  
Alexander Bennett Danielovich  
February 7, 1994

# MARRIAGES

REPORTED IN THE TOWN OF SANDWICH, NEW HAMPSHIRE  
FOR THE YEAR ENDING DECEMBER 31, 1994

DATE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE	RESIDENCE AT TIME OF MARRIAGE
March 19, 1994	Robert D. Fletcher Jayne Mudgett	Sandwich, NH Sandwich, NH
March 26, 1994	Harold Bernt Madeleine Marie Gerli	Center Harbor, NH Sandwich, NH
May 28, 1994	Benjamin Hasting Lear Deanne Lee Nedeau	Sandwich, NH Meredith, NH
June 4, 1994	Robert Owen Dolan Juliane Eleanor Richardson	Sandwich, NH North Sandwich, NH
June 4, 1994	Glen Colin Richardson Marcella Ruth Webster	Sandwich, NH Sandwich, NH
June 18, 1994	John Milton Finney Jennifer Johnson Quimby	Stamford, VT Sandwich, NH
June 25, 1994	Geoff Alan Hill Allison Chauncey Satter	Wichita, KA Wichita, KA
July 9, 1994	Kim Tracy Paula Jayne Doyle	Sandwich, NH Sandwich, NH
August 26, 1994	Shawn Daniel Brozovich Carrie Lynne Miller	Farmington Hills, MI Canton, OH
August 27, 1994	Kurt Henry Magnus Emily Hodges Adriance	Sandwich, NH Bloomfield Hills, MI
September 3, 1994	Soren David Pfeffer Irene Maria Faccitolo	Morrisville, VT Morrisville, VT
October 1, 1994	Travis Steven Belleville Julia Marie Dennett	Allenstown, NH Sandwich, NH
October 8, 1994	Kevin Michael Christina McHugh	Sandwich, NH Meredith, NH
October 29, 1994	Randall David Van Sickle Margaret Christine Johnson	Chatham, MA West Roxbury, MA

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Priscilla K. Seeley, Town Clerk

# BIRTHS

## REPORTED IN THE TOWN OF SANDWICH, NEW HAMPSHIRE DECEMBER 31, 1994

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	MAIDEN NAME OF MOTHER
Correction to the May 15, 1993	Town of Sandwich Concord, NH	Annual Report for the year ending December 31, 1993. Tristan Benson Adriance	Henry Benson Adriance II	Alexandra Jane Lyde
July 1, 1992	Moscow, Russia	Anastasiya May Facciolo		Luisa Norris Facciolo
February 7, 1994	Laconia, NH	Alexander Bennett Danielovich	Steven James Danielovich	Linda Fraser
February 13, 1994	Sandwich, NH	Abigail Kathryn Catalano	Bart Anthony Catalano	Kathryn Ann Swan
February 21, 1994	Laconia, NH	Joshua William Nungesser	William Lynn Nungesser	Colleen Mary McDermott
June 8, 1994	Lebanon, NH	Samuel Forrest Maitland	Ronald John Maitland	Mary Sells Robinson
November 18, 1994	North Conway	Robert Edward Dolan	Robert Owen Dolan	Julie Eleanor Richardson

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Priscilla K. Seeley, Town Clerk

## DEATHS

### REPORTED IN THE TOWN OF SANDWICH, NEW HAMPSHIRE, FOR THE YEAR ENDING-DECEMBER 31, 1994

DATE AND PLACE OF DEATH	NAME OF DECEASED	BIRTHPLACE	NAME OF FATHER	NAME OF MOTHER
Not previously entered in Town of Sandwich Annual Report for the year ending December 31, 1993.				
July 20, 1993	Alfred E. Lambert	East Boston, MA	Alfred E. Lambert	Alma S. Gunn
Laconia, NH				
December 30, 1993	Edwin Lewis Elliott	Sandwich, NH	Lewis Elliott	Sarah Adeline Pierce
Meredith, NH				
March 2, 1994	Samuel Brown Kirkwood	Seattle, WA	Samuel Kennedy Kirkwood	Edith Brown
Wolfeboro, NH				
March 3, 1994	Edith Eckert Holwell	Amesbury, MA	Robert Leonard Eckert	Eleanor Sargent
North Sandwich, NH				
May 27, 1994	Roger Bigelow Merriman, Jr.	Cambridge, MA	Roger Bigelow Merriman	Dorothea Foote
Needham, MA				
June 1, 1994	John Arnold Hammond	Raymond, NH	John Hammond	Hattie Carew
Wolfeboro, NH				
June 3, 1994	Lewis Webster Marsh	Salem, MA	Warren Marsh	Robina Stevenson
Laconia, NH				
June 11, 1994	Mary V. Fisher	Bradford, MA	Alexander Roscoe Noble	Eleanor Stevens
Laconia, NH				
June 18, 1994	Dorothy Wollenweber Harding	Denver, CO	Dr. Louis C. Wollenweber, Sr.	Bessie Brannen
Sandwich, NH				
June 27, 1994	Crofton Wm. Basil Marshall	Ealing, England	William Johnston Marshall	Margaret Sankey
Sandwich, NH				
August 1, 1994	Philip Anthony Holland	New Hampton, NH	Frank Holland	Jennette Vossahlitk
Laconia, NH				
August 21, 1994	James Leland Haskell	Boston, MA	Theodore W. Haskell	Clara Ripley
Laconia, NH				
August 29, 1994	Rev. Charles W. Crooker	Malden, MA	Charles E. Crooker	Marguerite Wescott
Sandwich, NH				
September 30, 1994	Robert Nelson Peaslee	Sandwich, NH	David J. Peaslee	Bernice M. Frye
North Sandwich, NH				
October 19, 1994	Adelaide Smith Waugh	Lawrence, MA	Daniel Clark Smith	Adelaide Bicknell
Sandwich, NH				

I hereby certify that the above return is correct, according to the best of my knowledge and belief.  
Priscilla K. Seeley, Town Clerk



## **TAX CREDITS/EXEMPTIONS TOWN ORDINANCES**

### **TAX CREDITS:**

Applications for the following permanent property tax credits must be filed by April 15th.

\$ 100 credit for veteran/veteran's spouse/veteran's widow

\$1400 credit for service connected total and permanent disability

\$1400 credit for widow of veteran killed or died on active duty

Total tax credit for double amputee or parapalegic

(Service connected credits may also be claimed by those who served on active duty in the armed forces of our allies if they were citizens of the U.S. at the time of their entry into these armed forces and are presently residents of N.H.)

### **TAX EXEMPTIONS:**

Exemptions (deductions from assessed valuation) are available for:

Solar energy systems

Woodheating energy systems

Wind powered energy systems

Persons who are legally blind

Elderly property owners: subject to certain age, income and asset restrictions

Owner/resident of property modified for the physically handicapped

Current Use and Conservation Easements also result in a reduction in assessed valuation. Applications for current use or conservation easement exemptions must be filed by April 15th.

**TOWN ORDINANCES:** (copies are available at the Town Hall)

### **PARKING ORDINANCE:**

Defines the parking regulations on Routes 113 and 109 and the intersections on Bean Road and Church Street.

### **DOG LEASH LAW:**

Within the Town of Sandwich dogs must be kept on a leash or be under the control of their owner. Yearly licensing of dogs is required.

### **BEACH ORDINANCES:**

Require a Town Beach/Dump sticker for use of the Town Beach on the Bean Road, the Potholes in North Sandwich and the beach at Bearcamp Pond. Times of use and conduct are also regulated.

### **DUMP/SOLID WASTE RECYCLING CENTER ORDINANCE:**

Recycling requirements are listed. Fines are imposed if these are not met. A beach/dump sticker is required for use of the solid waste recycling center.

### **ALARM ORDINANCE:**

Requires registration of all alarm systems with the Police Department. Fines are imposed for excessive false alarms.

**PERMITS** are required for parades on state roads and for raffles conducted in Town.

Use of property in the Town is regulated by:

### **ZONING ORDINANCE, SUBDIVISION REGULATIONS AND SITE PLAN REVIEW:**

These regulations should be consulted before any new building or remodeling is planned and before changes in existing ownership of land through subdivision or boundary line adjustment. Topics covered include wetland protection, setbacks from lot lines, steep slopes, signs, septic regulations and other requirements.

### **HISTORIC DISTRICT GUIDELINES:**

Within the Historic District certain guidelines apply to changes in exteriors of buildings and use of land.

### **EXCAVATION ORDINANCE:**

Covers gravel pits and other excavations which may require attention to these regulations both during active use and later, when inactive.

### **BUILDING PERMITS:**

Any new building or changes to an existing structure require a building permit if the amount to be spent exceeds \$2,000 or when construction or reconstruction violates zoning regulation setbacks.

A state/federal permit is required for projects affecting wetlands.

## NOTES

## NOTES



# EMERGENCY CALLS

To Report Fires or Call

Emergency Equipment

Emergency Ambulance Service

## TEL. 1-524-1545

OR

SANDWICH POLICE DEPARTMENT

284-7777

Phone answered day and night



NEW HAMPSHIRE STATE POLICE TROOP E

323-8112

CARROLL COUNTY SHERIFF'S OFFICE

1-800-552-8960

FOREST FIRE WARDEN

F. G. Hambrook: 284-6876