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DUBLIN

NEW HAMPSHIRE



Annual Reports

For the Year ending December 31, 1990

ON THE COVER - DUBLIN AROUND THE TURN OF THE CENTURY

Dublin almost has the aspect of a western frontier town in this old photograph that was found in Schoolhouse No.1 and is now in the Dublin Historical Society archives. It was unmarked and undated, but chances are the photographer was Henry D. Allison, and the year about 1899. There are no streetlights (installed 1900) and no library (built 1901), but there are phone poles on the hill in the distance, and they were put up about 1897.

In the foreground are the two general stores of the day: Gleasons's on the left, built in 1868 and taken down about 1960 to make way for Yankee's 1493 house. On the 2nd floor of the store was the telephone exchange, installed in 1897. Across the street is the Mason Store (later Allison's, and then Glen Scribner's), built about 1840 and much enlarged in 1869. Every few years the Post Office rotated between the two stores, depending on what party was in power in the White House.

On the left beyond Gleason's is the 1881 Town Hall with its ornate Victorian facade (long before its facelift of 1916) and further up the hill the Parsonage and the jumble of the Hotel Leffingwell buildings--all of which burned down in 1908.

On the right, beyond the Mason Store is Dexter Mason's house, now Yankee's front office, built in 1836. Dexter Mason, his son Milton, and Milton Mason's son-in-law, Henry D. Allison, owned and ran the store from the 1850's to the late 1930's.

Above the village are two houses built the same year as the Town Hall. The Tuttle house, at left, is now part of the Dublin School, and next to it is Col. Horace Hamilton's sprawling Victorian mansion built in 1881-82, which later briefly became the "Wilcox Inn" before it was dismantled in the 1920's. The Dublin School headmaster's house is on the site today.

Colonel Hamilton (nobody ever figured out where he acquired the rank of "Colonel") was a Dublin boy who left home at 17 to join the calvary in the Civil war. Afterwards he freebooted in the southwest and made a fortune in Mexico as a commission merchant. When he returned to his native town, he was heard to say that when he was growing up, his parents lived in one of Dublin's poorest houses, but now "they'd live in the finest place in town."

--William L. Bauhan

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Annual Report

DUBLIN

NEW HAMPSHIRE

N. H. STATE LIBRARY

MAR 15 1991

CONCORD, N. H.

For the Year ending December 31, 1990

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DUBLIN TOWN OFFICERS
OFFICERS CHOSEN BY BALLOT VOTE AT ANNUAL TOWN MEETING

TWO YEAR TERM
MODERATOR

C. Robertson Trowbridge Term Expires 1992

SIX YEAR TERM
SUPERVISORS OF THE CHECKLIST

Edward F. Whitney Term Expires 1992
Lucille A. McDonald Term Expires 1994
Adele R. Knight Term Expires 1996

ONE YEAR TERM
TREASURER

Lewis Hansen Term Expires 1991

THREE YEAR TERM
SELECTMEN

John J. McKenna Term Expires 1991
David R. Elder Term Expires 1992
James S. Sovik Term Expires 1993

THREE YEAR TERM
TRUSTEE OF TRUST FUNDS

Clinton Yeomans Term Expires 1993
Christopher J. Flynn Term Expires 1991
Scott Hicks Term Expires 1992

THREE YEAR TERM
TOWN CLERK/TAX COLLECTOR

Betty L. Bodwell Term Expires 1991

THREE YEAR TERM
WATER COMMISSIONER

Mark Brening Term Expires 1992
Brian Barden Term Expires 1993

THREE YEAR TERM
LIBRARY TRUSTEE

Nellie Crossley	Term Expires 1991
Jill Lawler	Term Expires 1992
Carol Peterson	Term Expires 1993

APPOINTED SELF PERPETUATING - PERMANENT LIBRARY TRUSTEE

Andrew Elder	Michael Worcester
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THREE YEAR TERM
DUBLIN CONVAL SCHOOL DISTRICT MEMBER

Mary Clark	Term Expires 1992
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THREE YEAR TERM
BUDGET COMMITTEE

Ann Walsh	Term Expires 1991
Donald Spaulding	Term Expires 1991
Roy A. Johnson, Chairman	Term Expires 1992
John Harris	Term Expires 1992
Julien McKee	Term Expires 1993
Nancy Campbell	Term Expires 1993
James S. Sovik, Selectmen's Rep.	Term Expires 1993

THREE YEAR TERM
CEMETERY COMMITTEE

Roy Johnson	Term Expires 1991
Cleston Staples	Term Expires 1991
Robert Knight	Term Expires 1993

THREE YEAR TERM
PLANNING BOARD

Edmund Kelly	Term Expires 1991
Daniel Walsh, Chairman	Term Expires 1991
Paul Biklen	Term Expires 1992
Diane Jensen	Term Expires 1992
Norman E. Sundstrom	Term Expires 1993

PLANNING BOARD CONTINUED

Betsey Harris	Term Expires 1993
David R. Elder, Selectmen's Rep	Term Expires 1992

ALTERNATES

Don Spaulding	Thomas Wright
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TOWN COMMITTEES APPOINTED BY SELECTMEN

THREE YEAR TERM
CONSERVATION COMMISSION

Julie Crocker	Term Expires 1991
Curtis Burnham	Term Expires 1991
Michael Walsh	Term Expires 1991
Anne Havill	Term Expires 1992
Pierce Hollingsworth, Chairman	Term Expires 1992
Betsey Harris	Term Expires 1993
Michael Walker	Term Expires 1993

FIVE YEAR TERM
BOARD OF ADJUSTMENT

William Barker, Chairman	Term Expires 1992
Suzan Dennis	Term Expires 1992
Willard Oja	Term Expires 1993
Robert Begley	Term Expires 1993
Thomas Wright	Term Expires 1995

ALTERNATES

Daniel O'Rourke, Jr.

HEALTH OFFICER

Pierce Hollingsworth	Term Expires 4/93
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DEPUTY FOREST FIRE WARDENS

1st Michael Worcester

2nd Michael Walker

3rd Robert Edick

4th Dennis Monaghan

5th Theodore Lizotte

Terms Expires 12/31/92

REPRESENTATIVES AND OFFICERS APPOINTED BY THE SELECTMEN

Overseer of the Poor	John J. McKenna
Police Chief	Robert McLean
Police Corporal Officer	Dana Hennessy
Police Officer	James Letourneau
Police Special	None
School Crossing Guard	Marsha Whitney
Fire Chief	Michael Worcester
Deputy Fire Chief	Robert Edick
Superintendent of Cemetery	John Abram
Selectmen's Assistant	Valerie Holden
Deputy Town Clerk/Tax Collector	Vera Elder
Summer Playground Director	Persis Fontaine
Recreation Director	Judy Knapp
Site Inspector	Brian Barden
Director of Civil Defense	Brian Barden
Ballot Inspector	Alice McKenna (D)
Ballot Inspector	Doris Haddock (D)
Ballot Inspector	Patricia Walker (R)
Ballot Inspector	Dorothy Kastner (R)

DUBLIN'S REPRESENTATIVE'S TO SOUTHWEST REGIONAL PLANNING
COMMISSION: John McKenna Daniel Walsh

TOWN OF DUBLIN
DUBLIN, NEW HAMPSHIRE 03444

ABSTRACT OF THE ANNUAL TOWN MEETING 1990
DUBLIN, NEW HAMPSHIRE 03444

Town Meeting was held in two sessions this year, March 13, 1990 and March 17, 1990 for decisions on Warrant Articles and Budget.

March 13, 1990 Lower Town Hall, Dublin, NH. Polls opened at 11:00 A.M. Closed at 7:00 P.M. C. Robertson Trowbridge, Moderator, presiding. Votes were counted and results were the following.

Article 1:

Treasurer of one year - Lewis Hansen
Moderator for two years - C. Robertson Trowbridge
Planning Board for two years - Diane Jensen
Selectman for three years - James S. Sovik
Trustee of the Trust Funds for three years -
Clinton B. Yeomans
Library Trustee for three years - Carol Peterson
Water Commissioner for three years - Brian Barden
Cemetery Committee for three years - Robert Knight
Planning Board for three years - Betsey Harris and
Norman Sundstrom
Supervisor of the Check List for six years - Adele
Knight
Budget Committee for three years - Nancy Campbell
and Julien McKee
Contoocook Valley School District Moderator for
one year - Harvey H. Chandler

Article 2:

Are you in favor of amending the Dublin Zoning Ordinance (a) to delete all references pertaining to the Commercial/Industrial District, (b) to add a new Business Park District, and (c) to amend the Table of Use to include this new district (Copies of the full text of the amendments are available at the place of polling).

CARRIED: 147 YES
58 NO

Article 3:

Are you in favor of amending Article III, Section K of the Dublin Zoning Ordinance (General Provisions

Applicable to all Districts, in recognition of State enabling legislation, as follows:

Add K. Soil Survey: This information may be modified by a New Hampshire Certified Soils Scientist who has conducted an onsite survey of the lot in accordance with accepted professional practice, provided the modified information is presented to the Town Boards in terms comparable with the report and map prepared by the Soils Conservation Service for the Town and this modified information is required to obtain State or Federal wetlands permits and/or State subsurface disposal permits.

CARRIED 157 YES
48 NO

Article 4:

Are you in favor of amending Article IX and XVI of the Dublin Zoning Ordinance (Administration and Enforcement and Definitions), in order to clarify when a building permit is required, as follows:

DELETE: Article IX, Section C and D.

ADD: C A building permit from the Selectmen or their agent is required for the construction, reconstruction, alteration or relocation of any structure or sign where the value of the project exceeds \$3000.00

REPLACE: Section E. Enforcement with Section D. Enforcement (Change in number only)

ADD: Article XVI (Definitions) the following:

Structure: Shall include, without limitation, buildings, platforms, satellite dish antennae, solar collectors, animal houses, sheds and swimming pools.

CARRIED: 146 YES
60 NO

Article 5:

Are you in favor of amending the Dublin Zoning Ordinance in order to amend the criteria by which the Board of Adjustment grants special exceptions, as follows:

AMEND: Article X, Board of Adjustment, Section D.2. as follows:

D 2 The proposed site is an appropriate location for the use. Among the factors the Board of Adjustment will consider are: topography, soils, water resources, road access and locations of driveways, condition of existing structures and other relevant characteristics such as whether the proposed use is compatible with the surrounding

land uses.

AMEND: Article X, Board of Adjustment, Section D.3. as follows:

D 3 The proposed use will not adversely affect the value of adjacent property. And adverse effect on adjacent property is one which would limit the use of neighborhood property by causing such problems as excessive noise, traffic, dust, fumes, glare or other conditions that are associated with the intended use but are not typical of permitted uses within the area.

AMEND: Article X, Board of Adjustment, Section D.5. as follows:

D 5 Adequate and appropriate provision will be made for vehicular access, circulation, parking, pedestrian circulation, signs, lighting, and drainage.

CARRIED 149 YES
58 NO

Article 6:

Are you in favor of amending Article VIII (Table of Use Regulations), Section A.1. of the Dublin Zoning Ordinance as follows:

(Amending last line of Section A.1 only)

AMEND: A 1 It is intended that only one use will be permitted on one lot, provided that the Board of Adjustment may permit two or more permitted uses on one lot by Special Exception.

FAILED: 56 YES
146 NO

March 17, 1990, Dublin Consolidated School, Town Meeting was called to order at 9:00 A.M. C. Robertson Trowbridge, Moderator presiding.

Selectman, John J. McKenna led the Pledge of Allegiance to the Flag. Rev. Melvin Moody led the prayer. The Moderator remembered each of the people in Dublin who had passed away in 1989 and thanked Mr. Lewis Hansen for his years of taping the Town Meetings, also thanked the Parent-Teacher Organization for their efforts and time spent in preparing for the Meeting.

Selectman, James Sovik brought to the attention of the voters the achievement of Mr. James Letourneau in graduating from the Police Academy. Selectman Sovik also

thanked Joseph Wakeman for his many years of dedication to the Town on the Planning Board.

Edward Whitney read and presented a plaque to John W. Harris for his dedication and help with the town in doing archival work.

The Moderator recognized and thanked the Supervisors of the Check List and the Clerks. He then explained the rules of the meeting.

Article 7:

"Moved that the Town vote to hear the reports of Agents, Auditors, Committees, heretofore chosen."

CARRIED

Article 8:

"Moved that the Town will vote to accept certain Trust Funds as follows:

Ralph & Dottie Bunk	\$200.00
Frank & Alma McKenna	\$200.00
Ralph & Mary Johnson	\$200.00
Brian & Jean Barden	\$200.00

or take any other action related thereto."

CARRIED

Article 9:

"Moved that the Town choose all necessary Town Officers."

Memorial Day Committee:

Brian Barden

Daniel Walsh

Cleston Staples

CARRIED

Article 10

"Moved that the Town will vote to authorize the pre-payment of taxes and to authorize the Tax Collector to accept payment in pre-payment of taxes in accordance with RSA 80-52A"

CARRIED

Article 11

"Moved that the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes."

CARRIED

Article 12:

"Moved that the Town will vote to authorize the Selectman to apply for, accept and expend money from Federal and State governments which may become available during the course of the year, and also accept and expend money from any governmental unit or private source to be used for purposes for which the Town may legally appropriate money, subject to the provisions of RSA 31:95B."

CARRIED

Article 13:

"Moved that the Town will vote to authorize the Selectmen to apply any funds collected from Recycling Center User Fees towards any Federal or State grants pertaining to recycling or energy conservation measures requiring matching expenditures from the Town".

CARRIED

Article 14:

"Moved that the Town will vote to accept legacies and gifts to the Town in trust or otherwise by any individual or individuals."

CARRIED

Article 15:

"Moved that the Town will authorize the Selectmen to administer and dispose of any Town owned Real Estate acquired by tax deed."

CARRIED

Article 16:

"Moved that the Town will authorize the Selectmen to accept private donations of land, interest inland or money to be deposited into the Conservation Fund, for the purposes of acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the New Hampshire Land Conservation Investment Program (LCIP) RSA 221:A, and authorize the Selectmen to apply for and accept the State Matching Funds under the LCIP for the purposes of acquisition of the fee or lesser interest in conservation land, and to authorize said funds to be expended by majority vote of the Conservation Commission with the approval of the Board of Selectmen in

order to acquire any lands or interest in lands within the Town of Dublin for conservation and/or recreation purposes.
CARRIED

Article 17: "Moved that the Town will vote to raise and appropriate the sum of \$5,800.00 (Five Thousand Eight Hundred Dollars) for the painting of the Dublin Town Hall of which \$5,000.00 (Five Thousand Dollars) will be withdrawn from the Capital Reserve Account Town Hall Painting plus all accrued interest to close the account and the remaining \$800.00 (Eight Hundred Dollars) will be raised and appropriated by taxation."
CARRIED

Article 18:
"Moved that the Town will vote to raise and appropriate the sum of \$7500.00 (Seven Thousand Five Hundred Dollars) for the purpose of fund raising for the addition to the Dublin Public Library. (By Paper Ballot)
FAILED YES 54
NO 71

Article 19:
"Moved that the Town will vote to raise and appropriate the sum of \$25,000.00 (Twenty Five Thousand Dollars) for complete building plans and specifications for the expansion of the Dublin Public Library. After much discussion Steve Avery made an amendment to this article:
"Moved that the Town raise and appropriate the sum of \$5000.00 (Five Thousand Dollars) in order that the Library Committee could study the possible expansion of the Dublin Public Library. (By Paper Ballot)
Amendment Passed YES 95 NO 29
CARRIED AS AMENDED BY PAPER BALLOT YES 94
NO 22

Article 20:
"Moved that the Town will vote to raise and appropriate the sum of \$300.00 (Three Hundred Dollars) for the support of the Monadnock Community Day Care Center, a non-profit agency." (Not Recommended by the Budget Committee)
CARRIED

Article 21:

"Moved that the Town will vote to raise and appropriate the sum of \$100.00 (One Hundred Dollars) for the Grand Monadnock Arts Council. (Not Recommended By The Budget Committee)

CARRIED

Article 22:

"Moved that the Town will vote to raise and appropriate the sum of \$500.00 (Five Hundred Dollars) for Senior Nutrition Program & Sargeant Camp, Inc." (Not Recommended By The Budget Committee)

CARRIED

Article 23:

"Moved that the Town will vote to raise and appropriate the sum of \$15,800.00 (Fifteen Thousand Eight Hundred Dollars) for the purchase of a new Police Cruiser of which \$15,800.00 (Fifteen Thousand Eight Hundred Dollars) is to be withdrawn from the Capital Reserve Account Police Cruiser." (Recommended By The Budget Committee)

CARRIED

Article 24:

"Moved that the Town will vote to raise and appropriate the sum of \$600.00 (Six Hundred Dollars) which will discontinue the Road & Bridge Construction Capital Reserve Account. Said funds, with accumulated interest to date of withdrawal will be used for bridge repair and reconstruction of the Old Troy Road." (Recommended By The Budget Committee")

CARRIED

Article 25:

"Moved that the Town will vote to raise and appropriate the sum of \$35,000.00 (Thirty Five Thousand Dollars) to be placed in Capital Reserve Accounts as follows:

Property Re-Val	\$ 5,000.00
Heavy Highway Equipment	\$ 15,000.00
Fire Equipment	\$ 10,000.00
Police Cruiser	\$ 5,000.00

(Recommended By The Budget Committee)
CARRIED

Article 26:

"Moved that the Town vote to adopt the following policy concerning the office of Town Clerk/Tax Collector for the three year term commencing March 12, 1991.

(a) the compensation of the Town Clerk/Tax Collector during the said term shall be \$7000.00 (Seven Thousand Dollars) per year, in addition to statutory fees, and shall not be increased or decreased during the said term, except that it shall be reduced to \$6000.00 (Six Thousand Dollars) per year, in addition to statutory fees, for any portion of the said term following the vote of the Town to abolish the Resident Tax; and

(b) the office of Town Clerk/Tax Collector shall be open for the transaction of public business not fewer than nine and one-half hours per week."

CARRIED

Article 27:

"Moved that the Town will authorize the Selectmen to sell cemetery plots in the new cemetery addition at the following rates":

Single Lot (2 gravesites)	\$300.00
Double Lot (4 gravesites)	\$600.00

CARRIED

Article 28:

"Moved that the Town will authorize the Selectmen to enter into a contract with Waste Management, Inc. for the disposal of Town solid waste upon such terms and conditions as may seem to the Selectmen to be reasonable and prudent."

CARRIED

At this time there was a thank you from the community for all the time and effort Selectman James Sovik has put into the solid waste project.

Article 29:

"Moved that the Town will authorize the Selectmen to enter into a cooperative association agreement under RSA 53-A with the Town of Jaffrey and Fitzwilliam upon such terms and conditions as may seem reasonable and prudent to the Selectmen for the purpose of disposal of solid waste

generated by member towns. This article is void if article 28 passes.

ARTICLE 29 WAS PASSED OVER

Article 30:

"Moved that the Town will vote to designate and proclaim April 22, 1990, as EARTH DAY 1990, and to set aside that day for public activities promoting preservation of the global environment and launching the "DECADE OF THE ENVIRONMENT." (By Petition)

CARRIED

Article 31:

"Moved that the Town will vote to accept the budget submitted by the Budget Committee and to see what sum the Town will vote to raise and appropriate thereto."

(Recommended By The Budget Committee)

Amendment to Line 53 (Summer Playground)	Add	\$350.00
47 YES 32 NO	Amendment Carried	

Amendment to Line 49 (Library)	Add	\$300.00
45 YES 39 NO	Amendment Carried	

Amendment to Line 23 (Town Maintenance)	Add	\$ 9000.00
Amendment Failed	FAILED	FAILED

Budget Voted in as follows: \$ 866,586.00

CARRIED

Mr Hewitt thanked Rob Trowbridge for serving as Moderator.

Moderator Trowbridge adjourned the meeting at 1:30 P.M.

Respectfully submitted,

Betty L. Bodwell
Town Clerk & Tax Collector

TOWN WARRANT
TOWN OF DUBLIN
STATE OF NEW HAMPSHIRE

To the inhabitants and voters of the Town of Dublin qualified to vote in Town Affairs: You are hereby notified that the polls will be open for voting by ballot on Articles 1-6 on Tuesday, March 12, 1991 from 11:00 A.M. to 7:00 P.M.

Pursuant to the authority of RSA 39:2A and the vote of the Town on March 13, 1979, all business, other than ballot questions provided above, will be recessed until March 16, 1991 at 9:00 A.M. at the Dublin Consolidated School.

ARTICLE 1

"To bring in ballots for the following officers, One Year Term, Cemetery Trustee, Treasurer, Moderator For The Contoocook Valley School District, Three Year Term, Cemetery Trustee Committee, Trustee of Trust Funds, Town Clerk, Tax Collector, Water Commissioner, Library Trustee, Two Members Budget Committee, Cemetery Trustee Committee, Two Members Planning Board".

PROPOSED AMENDMENTS TO THE ZONING ORDINANCE
TOWN OF DUBLIN, NEW HAMPSHIRE
ADOPTED MARCH 5, 1974, AND AS AMENDED

PROPOSED AMENDMENTS TO THE DUBLIN ZONING ORDINANCE
DUBLIN PLANNING BOARD
1991

FINAL 02/04/91

ARTICLE 2: Are you in favor of amending appropriate articles of the Dublin Zoning Ordinance to clarify the regulations pertaining to Home Occupations and Home Businesses and to correct inconsistencies in the definitions thereof, as follows:

DELETE: Article III, General Provisions Applicable to All Districts, Section M - Home Occupations

REPLACE it with a new Section M

M. HOME OCCUPATIONS: A home occupation will be permitted in the Village and Rural Districts as a Special Exception if it conforms to the requirements of this section.

1. It shall be carried on only by residents of the premises and involve only a service provided or product produced by those residents.
2. It shall be operated entirely within a principal and/or accessory structure.
3. It shall be clearly secondary to the use of the premises for dwelling purposes and will not alter the general character of the neighborhood or reduce the value of any surrounding property.
4. It shall result in no external evidence of the enterprise except for a permitted sign and shall not have an adverse effect on the environment or the surrounding properties as a result of noise, odors, smoke, dust, lights, soil, water or air pollution, excessive increases in traffic or in parking requirements, or as a result of other nuisances.

DELETE: Article III, General Provisions Applicable to All Districts, Section N - Home Business

REPLACE it with a new Section N

N. HOME BUSINESS: A home business will be permitted in the Village and Rural Districts as a Special Exception if it conforms to the requirements of this section. An activity which exceeds the standards for Home Occupation requires a Special Exception in accordance with this section.

1. A Home Business shall be carried on by residents of the premises and not more than two on-premise employees who are not residents.
2. It shall be clearly secondary to the use of the premises for dwelling purposes and will not alter the general character of the neighborhood or reduce the value of any surrounding property.
3. It shall result in no external evidence of the enterprise except for a permitted sign and shall not have an adverse effect on the environment or the surrounding properties as a result of noise, odors, smoke, dust, lights, soil, water or air pollution, excessive increases in traffic or in parking requirements, or as a result of other nuisances.
4. It shall have no outdoor display of goods, and no outdoor storage of materials or equipment unless screened from roads and surrounding properties by natural or structural means to such an extent and in such manner as may be specifically required and approved by the Board of Adjustment.
5. The residence or accessory buildings shall not provide window displays or other characteristics or features normally associated with commercial use.
6. There shall be no change in the exterior appearance of the residence or other structures on the property as a result of the use, unless specifically approved or required by the Board of Adjustment.

AMEND: Article X, Board of Adjustment, Section D - Special Exceptions

ADD: 8. Any application for a Special Exception for a Home Occupation or a Home Business shall be governed by the provisions of Article III, Section M, Home Occupations and Section N, Home Business.

AMEND: Article X, Board of Adjustment, Section G - Requirements for Granting Special Exceptions

DELETE: 7. Home occupation activities

AMEND: Article XVI, Definitions

- DELETE: 8. Home Occupation - Accessory use of a professional or service character, or production of goods conducted within a dwelling and/or accessory structure by the residents thereof which is clearly secondary for the dwelling use for living purposes, and does not change the character thereof.
- ADD: 8. Home Business - A secondary use of a dwelling and/or accessory building which involves not more than two on-premise employees in addition to residents and which exceeds the standards for home occupation.
- ADD: 9. Home Occupation - A secondary use of a dwelling and/or accessory building which is conducted entirely by the residents thereof and which shall not be deemed more than one use under Article VIII. A.1.

RE-NUMBER remainder of definitions

AMEND: Article VIII, Table of Use, Section M.1. - Accessory Uses

ADD:

	V	NC	R	BP
M. <u>Other Uses</u>				
1. <u>Accessory uses:</u>				
c. <u>Home business</u>	SE	NP	SE	NP

FOR EXPLANATORY PURPOSES ONLY

Key to Abbreviations Used in Table of Use:

- V - Village District
- NC - Neighborhood Commercial District
- R - Rural District
- BP - Business Park District

- P - Permitted Use
- SE - Special Exception
- NP - Not Permitted Use

Article 3: Are you in favor of amending appropriate Articles of the Dublin Zoning Ordinance pertaining to the Business Park District in order to encourage safety in the area and to clarify the zoning requirements, as follows:

Amend Article V. Commercial Districts, Article II "PB" - Business Park District, as follows:

AMEND: B. "Storage of highly flammable liquids, chemicals, and other materials within buildings (other than propane and heating fuel oil) or outside in this district is prohibited" as follows:

ADD: B. "except for amounts that are necessary for the usual operations of the particular business."

DELETE: C. AREAS AND DIMENSIONS if a Subdivision

REPLACE it with a new Section C

C. AREAS AND DIMENSIONS if a Subdivision:

Minimum Lot Size: 2 acres, 150 foot frontage

Minimum Setback of Buildings:

- 175 feet from centerline of Route 101
- 35 feet from other external boundary lines and interior property lines
- 35 feet from other buildings on the same lot

Buffer Zones:

- 125 foot vegetated buffer from centerline of Route 101
- 20 foot vegetated buffer from all other external boundary lines

Maximum Lot Coverage: Maximum lot coverage, including driveways, parking areas, and buildings, of 75 per cent, excluding wetlands.

General Regulations: Subdivision and site plan review standards shall be applied to all development proposals. There shall be only one access road allowed off Route 101 into the Business Park District.

ARTICLE 4: Are you in favor of amending Article VIII, Table of Use Regulations, Section A.1. as follows (amending last line of Section A.1. only):

AMEND: A.1. It is intended that only one use will be permitted on one lot. The Board of Adjustment may allow more than one use on one lot by Special Exception, provided that such uses are designated "P" (Permitted) or "SE" (Special Exception) in the Table of Use.

ARTICLE 5: Are you in favor of amending Article VIII, Table of Use Regulations, Section H.1. - Wholesale Business and Storage and Transportation Uses in order to encourage safety in the Town, as follows:

	V	NC	R	BP
H. <u>Wholesale Business and Storage and Transportation Uses</u>				
1. Wholesale business and storage in roofed structure	NP	NP	SE	SE
a. Wholesale bulk storage of flammable liquids, gas or explosives	NP	NP	NP	NP

FOR EXPLANATORY PURPOSES ONLY

Key to Abbreviations Used in Table of Use:

- V - Village District
- NC - Neighborhood Commercial District
- R - Rural District
- BP - Business Park District

- P - Permitted use
- SE - Special Exception
- NP - Not Permitted Use

ARTICLE 6

"Shall the Town of Dublin authorize the Selectmen to withdraw from the Southwest Solid Waste Management District pursuant to the provisions of RSA 53-B" if they deem it in the best interest of the Town" (By Official Ballot)

YES

NO

ARTICLE 7

"To hear the reports of Agents, Auditors, Committees, heretofore chosen, and to pass any vote relating thereto."

ARTICLE 8

"To see if the Town will vote to accept certain Trust Funds as follows:

Andrew Allison	\$250.00
Elliot S. Allison	\$200.00
Frank & Marion Almeida	\$150.00
William G. & Christina Boozer	\$150.00
Blanche Burnett	\$300.00
Forest W. & Clara Davis	\$150.00
John W. & Betsey Harris	\$300.00
Richard Rebolledo	\$200.00
James & Barbara Sovik	\$300.00
Samuel Spiker	\$150.00
Reverend Edward Sprague	\$500.00
Sylvia Tielenen	\$100.00
Daniel J. & Ann Walsh	\$300.00

or take any other action relating thereto."

ARTICLE 9

"To choose all necessary Town Officers."

ARTICLE 10

"To see if the Town will vote to authorize the pre-payment of taxes and to authorize the Tax Collector to accept payment in pre-payment of taxes in accordance with RSA 80-52A, or take any other action relating thereto."

ARTICLE 11

"To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes or take any other action relating thereto."

ARTICLE 12

"To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from Federal and State governments which may become available during the course of the year, and also accept and expend money from governmental unit or private source to be used for purposes for which the Town may legally appropriate money, subject to the provisions of RSA 31-95B, or take any other action relating thereto."

ARTICLE 13

"To see if the Town will vote to authorize the Selectmen to apply any funds collected from Recycling Center User Fees towards any Federal or State grants pertaining to recycling or energy conservation measures requiring matching expenditures from the Town, or take any other action related thereto."

ARTICLE 14

"To see if the Town will vote to accept Legacies and Gifts to the Town in trust or otherwise by any individual or individuals or take any other action related thereto."

ARTICLE 15

"To see if the Town will authorize the Selectmen to administer and dispose of any Town owned Real Estate acquired by tax deed or take any other action related thereto."

ARTICLE 16

"To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the Conservation Fund, for the purposes of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the NH Land Conservation Investment Program (LCIP) RSA 221-A, and authorize the Selectmen to apply for and accept the state matching funds under the LCIP for the purposes of acquisition of the fee or lesser interest in conservation land, and to authorize said funds to be expended by majority vote of the Conservation Commission with the approval of the Board of Selectmen in order to acquire any lands or interest in lands within the Town of Dublin for Conservation and/or recreation purposes, or take any other action related thereto."

ARTICLE 17

"To see if the Town will vote to authorize the selectmen to develop, subdivide, lease, mortgage, manage, sell, convey, or otherwise dispose of all or any part of the Town property designated as a business park if it is deemed in the Town's best interest to do so for the purpose of promoting the development of said property for commercial or industrial purposes, provided such action results in no cost to the Town beyond reasonable legal and administrative expenses and is consistent with all Town Land Use Regulations, or take any other action relating thereto."

ARTICLE 18

"To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the Contoocook Housing Trust, to support its goals of creating and maintaining affordable housing for low and moderate income families, or take any other action relating thereto."
(Recommended By The Budget Committee)

ARTICLE 19

"To see if the Town will vote to accept either Conceptual Plan Option 1 or Option 2 to expand the Town Library or take any other action relating thereto."

ARTICLE 20

"To see if the Town will authorize the Library Building Committee to initiate and oversee a Town fund-raising program, the funds from which shall be used by Town solely, to offset in part or in total the costs for a future Library expansion, and that the Town be authorized to expend all or part of any monies so raised for pre-construction drawings, specifications, or administrative costs associated with fund-raising or take any other action relating thereto. (Void if conceptual approval, via Article 19 is not carried.)

ARTICLE 21

"To see if the Town will vote to raise and appropriate the sum of Two Thousand Nine Hundred Seventy Dollars (\$2,970.00) to pay for the cost of Hepatitis "B" shots for the Fire Department and Police Personnel; or take any other action relating thereto." (Recommended By The Budget Committee)

ARTICLE 22

"To see if the Town will vote to raise and appropriate the sum of One Thousand Two Hundred Dollars (\$1,200.00) for the purchase of a Police Portable Two Way Radio or take any other action relating thereto." (Recommended By The Budget Committee)

ARTICLE 23

" To see if the Town will vote to raise and appropriate the sum of Thirty Nine Thousand Dollars (\$39,000.00) to conduct a complete revaluation of all Real Estate and Taxable property in the Town of Dublin starting in the spring of 1991 or thereafter of which Thirty Nine Thousand Dollars (\$39,000.00) would be withdrawn from the Capital Reserve Account Revaluation or take any other action relating thereto." (Recommended By The Budget Committee)

ARTICLE 24

"To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000.00) for the purchase of a Highway Department Sander of which Seven Thousand Dollars (\$7,000.00) will be withdrawn from the Capital Reserve Account Heavy Highway Equipment or take any other action relating thereto." (Recommended By The Budget Committee)

ARTICLE 25

"To see if the Town will vote to authorize the Town to install a Waste Oil Furnace and take other appropriate energy conservation measures at the Town Barn at a maximum cost of Ten Thousand Dollars (\$10,000.00), and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for such purpose, of which Seven Thousand Dollars (\$7,000.00) will be offset from State of New Hampshire Energy Grants and Recycling Center user fees or take any other action relating thereto." (Recommended By The Budget Committee)

ARTICLE 26

"To see if the Town will vote to discontinue the Scenic Road Designation of Upper Jaffrey Road starting with Windmill Hill Road and continuing to the Jaffrey Town Line and authorize the Selectmen to petition the State Legislature to accept Upper Jaffrey Road in its entirety as a Class II unimproved highway or take any other action relating thereto."

ARTICLE 27

"To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) to be placed in the Capital Reserve Accounts as follows:

Heavy Highway Equipment	\$	10,000.00
Fire Equipment	\$	5,000.00
Police Cruiser	\$	5,000.00
Road Construction	\$	10,000.00

or take any other action relating thereto." (Recommended By The Budget Committee)

ARTICLE 28

"To see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars (\$500.00) for Senior Nutrition Program & Sargent Camp., Inc. or take any other action relating thereto." (By Petition) (Not Recommended By The Budget Committee)

ARTICLE 29

"To see if the Town will vote to raise and appropriate a sum not to exceed Two Thousand Dollars (\$2,000.00) to purchase an IBM PC compatible computer with magnetic storage media, printer, and related software to facilitate the performance of Town business or to take any other action relating thereto." (By Petition) (Not Recommended By The Budget Committee)

ARTICLE 30

"To see if the Town will vote to accept the Budget submitted by the Budget Committee and to see what sum the Town will vote to raise and appropriate in relation thereto, or take any other action relating thereto." (Recommended By The Budget Committee)

Given under our hands and seal this 12th day of February 1991.

John J. McKenna
John J. McKenna, Chairman
David R. Elder
David R. Elder
James S. Sovik
James S. Sovik
Dublin Selectmen

Posted this 12th day of February 1991 at Dublin Post Office, Town Hall, Carr's Store and Dublin General Store.

John J. McKenna
John J. McKenna, Chairman
David R. Elder
David R. Elder
James S. Sovik
James S. Sovik
Dublin Selectmen

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1990 (1990-91) (omit cents)	Actual Expenditures 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Budget Committee	
				Recommended 1991 (1991-92) (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT					
1 Town Officers' Salary /Archive Ast.	49,810	45,031	43,570	43,570	
2 Town Officers' Expenses /Bud. Com.	26,050	23,705	26,255	26,255	
3 Election and Registration Expenses	1,850	1,611	1,200	1,200	
4 Cemeteries	9,190	8,719	8,550	8,550	
5 General Government Buildings Energy Grant	11,950	11,874	10,725	10,725	
6 Reappraisal of Property	4,500	5,020	2,500	2,500	
7 Planning and Zoning B.O.A. Prop. Maps, Pts.	13,450	12,109	14,015	14,015	
8 Legal Expenses Park	13,000	4,390	13,000	13,000	
9 Advertising and Regional Association	1,450	1,450	1,404	1,404	
10 Contingency Fund	2,200		2,500	2,500	
PUBLIC SAFETY					
11 Police Department	88,540	90,297	90,410	90,410	
12 Fire Department	22,735	18,945	19,040	19,040	
13 Civil Defense	125		125	125	
14 Building Inspection					
HIGHWAYS, STREETS & BRIDGES					
15 Town Maintenance Ward of Trees	206,224	167,146	203,738	203,738	
16 General Highway Department Expenses /	5,900	6,012	7,150	7,150	
17 Street Lighting Grant	9,700	10,339	10,500	10,500	
SANITATION					
18 Solid Waste Disposal Water, Tests Recycling	81,981	65,536	73,730	73,730	
19 Garbage Removal					
HEALTH					
20 Health Department	2,500	2,332	2,570	2,570	
21 Hospitals and Ambulances	16,572	14,842	6,911	6,911	
22 Animal Control	1,500	1,225	1,500	1,500	
23 Vital Statistics	25	18	25	25	
WELFARE					
24 General Assistance Fuel Oil Home Health	4,000	5,671	9,000	9,000	
25 Old Age Assistance	500		500	500	
26 Aid to the Disabled					
CULTURE AND RECREATION					
27 Library	24,801	26,087	25,325	25,325	
28 Parks and Recreation Summer Play Rec.	12,725	16,650	12,575	12,575	
29 Patriotic Purposes	725	756	750	750	
30 Conservation Commission	1,650	1,660	1,485	1,485	
DEBT SERVICE					
31 Principal of Long-Term Bonds & Notes	55,233	55,490	34,983	34,983	
32 Interest Expense—Long-Term Bonds & Notes	11,500	12,215	9,300	9,300	
33 Interest Expense—Tax Anticipation Notes	30,000	33,767	20,250	20,250	
34 Interest Expense—Other Temporary Loans					
35 Fiscal Charges on Debt					
CAPITAL OUTLAY					
	28,100	23,138	63,170	63,170	2,900
36					
37					
OPERATING TRANSFERS OUT					
38 Payments to Capital Reserve Funds:	35,000	35,000	30,000	30,000	
39					
40 General Fund Trust (RSA 31:19-a)					
MISCELLANEOUS					
41 Municipal Water Department					
42 Municipal Sewer Department					
43 Municipal Electric Department					
FICA, Retirement & Pension Contributions	21,611	21,918	21,151	21,151	
44 Insurance	70,487	64,589	78,800	78,800	
45 Unemployment Compensation	1,000	1,027	1,000	1,000	
46 TOTAL APPROPRIATIONS	866,586	788,569	847,707	847,707	2,900

	1	2	3	4
SOURCES OF REVENUE	Estimated Revenues 1990 (1990-91) (omit cents)	Actual Revenues 1980 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Estimated Revenues 1991 (1991-92) (omit cents)
TAXES				
47 Resident Taxes	7,850	8,480	8,000	8,000
48 National Bank Stock Taxes				
49 Yield Taxes	3,100	2,399	3,500	3,500
50 Interest and Penalties on Taxes	9,000	8,391	10,000	10,000
51 Inventory Penalties	1,000	1,050	1,000	1,000
52 Land Use Change Tax	-0-	-0-		-0-
INTERGOVERNMENTAL REVENUES-STATE				
53 Shared Revenue-Block Grant	18,534	53,376	53,000	53,000
54 Highway Block Grant	42,823	42,302	41,473	41,473
55 Railroad Tax Fire Revolving/Energy Grant	6,484	5,502	5,850	5,850
56 State Aid Water Pollution Projects				
PAYMENT IN LIEU OF TAXES:				
57 State-Federal Forest Land/Recreation Land/Flood Land	74	47	75	75
58 Other (MS-1, p.2, lines 20-22)				
59 Other Reimbursements (R.S.A. 122:4)	1,550	467	500	500
INTERGOVERNMENTAL REVENUES-FEDERAL				
60 Road Toll Refunds	700	704	700	700
LICENSES AND PERMITS				
61 Motor Vehicle Permit Fees	125,000	120,686	118,000	118,000
62 Dog Licenses	1,200	1,365	1,050	1,050
63 Business Licenses, Permits and Filing Fees, Marriages	2,900	3,092	3,000	3,000
CHARGES FOR SERVICES				
64 Income From Departments	7,620	9,092	4,100	4,100
65 Rent of Town Property	18,349	18,454	18,500	18,500
MISCELLANEOUS REVENUES				
66 Interests on Deposits	24,000	39,245	13,700	13,700
67 Sale of Town Property	2,600	2,643	1,700	1,700
68 Insurance Dividend/Project Reimb.	20,074	20,952	12,000	12,000
OTHER FINANCING SOURCES				
69 Proceeds of Bonds and Long-Term Notes				
70 Income from Water and Sewer Departments				
71 Withdrawals from Capital Reserve	21,400	21,693	46,000	46,000
72 Withdrawals from General Fund Trusts				
73 Income from Trust Funds	8,584	9,521	14,167	14,167
74 Fund Balance	-0-		30,000	30,000
75 TOTAL REVENUES AND CREDITS	322,842	369,461	386,315	386,315

Total Appropriations (line 46)

847,707

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

386,315

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

461,392

BUDGET OF THE TOWN OF DUBLIN, N.H.

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

SUPPLEMENTAL SCHEDULE

TOWN OF Dublin

Fiscal Year Ending 1991

10% Limitation per RSA 32:8

76	Total Amt. recommended by Bud. Committee (line 46 Column 4)		<u>847,707</u>
LESS EXCLUSIONS:			
77	Principal: Long Term Bonds & Notes (line 31)	\$ <u>34,983</u>	
78	Interest: Long Term Bonds & Notes (line 32)	\$ <u>9,300</u>	
79	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 36 thru 37)	\$ _____	
80		\$ _____	
81		\$ _____	
82		\$ _____	
83	Mandatory Assessments	\$ _____	
84		\$ _____	
85		\$ _____	
86		\$ _____	
87	Amount Recommended less Exclusions		<u><u>803,424</u></u>
88	10% of Amt. Recommended less Exclusions	\$ <u>80,342</u>	
89	Add Amt. Recommended by Bud. Comm. (line 46 column 4)	\$ <u>847,707</u>	
90	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY TOWN MEETING		<u><u>80,342</u></u>

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET REQUEST
TOWN OFFICERS SALARIES:			
Administrative Assistant	\$ 23,540.00	\$ 19,952.46	\$ 23,540.00
Clerical Assistant @\$7.50	2,400.00	2,150.00	2,400.00
Deputy Town Clerk/Tax Col. @\$7.50	1,000.00	851.25	1,000.00
Selectmen's Salaries	2,800.00	2,799.96	2,800.00
Site Inspector's Fees @\$10	500.00	320.00	400.00
Site Inspector's Salary	400.00	400.00	400.00
Town Clerk's Fees	3,000.00	2,784.00	3,000.00
Town Clerk & Tax Col. Salary	6,000.00	6,000.00	7,000.00
Tax Collector's Fees	1,200.00	2,217.50	1,200.00
Treasurer's Salary	1,470.00	1,470.00	1,470.00
Archive Assistant	7,500.00	6,086.25	360.00
TOTAL APPROPRIATION	\$ 49,810.00	\$ 45,031.42	\$ 43,570.00
TOWN OFFICE EXPENSE:			
Management Services	\$ 2,000.00	\$ 1,325.00	\$ 2,000.00
Advertising, Misc. & Bank Charges	1,200.00	536.52	1,000.00
Archival Supplies	-0-	-0-	55.00
Auditor	6,300.00	6,250.00	6,300.00
Checks, Financial Books & Forms	700.00	1,005.32	700.00
Computer Expense	1,700.00	1,837.76	1,700.00
Dog Tags & Supplies	200.00	165.58	200.00
Dues/Publications	700.00	756.60	1,050.00
Equity Publishing/Deeds	1,000.00	349.00	700.00
New Equipment/Leased Equipment	500.00	-0-	500.00
Office Machine Repair/Maintenance	1,000.00	2,124.47	1,100.00
Office & Copy Machine Supplies	1,100.00	734.37	1,000.00
Postage	2,100.00	2,895.86	2,500.00
Printing Town Report & Ballots	4,500.00	3,335.00	4,500.00
Selectmen's Conferences	400.00	80.00	350.00
Selectmen's Phone	750.00	674.93	750.00
State Fees - Dog & Marriages	250.00	66.00	200.00
Town Clerk/Tax Col. Convention	1,200.00	1,200.00	1,200.00
Town Clerk/Tax Collector Phone Reimbursements	400.00	326.62	400.00
	+ 482.60		
TOTAL APPROPRIATION	\$ 26,482.60	\$ 23,663.03	\$ 26,205.00
ELECTION & REGISTRATION:			
Misc. & Postage	\$ 50.00	\$ -0-	\$ 150.00
Printing	400.00	416.50	400.00
Salaries @ \$4.00	1,400.00	1,194.00	650.00
TOTAL APPROPRIATION	\$ 1,850.00	\$ 1,610.50	\$ 1,200.00

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET - REQUEST
TOWN HALL & OTHER BUILDINGS:			
Church Clock	\$ 250.00	\$ 250.00	\$ 250.00
Electricity	1,500.00	1,460.24	1,500.00
Heating Oil	1,000.00	1,208.17	1,750.00
Maintenance - Town Hall	2,000.00	1,065.45	2,000.00
Misc. & Cleaning Supplies	400.00	564.12	425.00
Post Office Maintenance	1,000.00	251.39	1,000.00
Archive Room	200.00	-0-	200.00
Salary of Custodian	\$ 3,600.00	\$ 3,655.00	\$ 3,600.00
TOTAL APPROPRIATION	\$ 9,950.00	\$ 8,454.37	\$ 10,725.00
SOLID WASTE COMMITTEE:	\$ 3,566.00	\$ 3,382.52	\$ 3,005.00
REAPPRAISAL OF PROPERTY	\$ 4,500.00	\$ 5,020.00	\$ 2,500.00
PROPERTY MAP REVISION	\$ 650.00	\$ 670.00	\$ 725.00
BUDGET COMMITTEE	\$ 50.00*	\$ 42.38	\$ 50.00
POLICE DEPARTMENT:			
Conventions & Seminars	\$ 600.00	\$ 600.00	\$ -0-
Special Detail	-0-	364.00	-0-
Cruiser Repairs & Maintenance	1,500.00	1,771.19	1,800.00
Education & Training	500.00	439.90	500.00
Gasoline	4,330.00	5,022.89	6,000.00
Office Supplies	500.00	222.09	300.00
Radar & Radio Repair	500.00	77.92	400.00
Salary - Chief	31,260.00	32,462.10	31,260.00
Salary Full-time Officers	45,450.00	45,450.34	46,200.00
Salary - School Crossing Guard @ \$10	1,800.00	1,900.00	1,800.00
Telephone	1,000.00	886.75	1,000.00
Uniforms	900.00	579.65	750.00
Wages of Police Specials	-0-	-0-	-0-
Miscellaneous	200.00	520.59	400.00
Reimbursements	+ 952.96		
TOTAL APPROPRIATION	\$ 89,492.96	\$ 90,297.42	\$ 90,410.00
FIRE DEPARTMENT:			
Base Pay	\$ 90.00	\$ 57.00	\$ 90.00
Chief's Mileage @ \$.22	200.00	200.00	200.00
Deputy Salaries @ \$250.00 Ea.	500.00	250.00	250.00
Electricity	1,150.00	1,106.06	1,325.00
Fire Training & Miscellaneous	1,750.00	918.28	600.00
Forest Fire Payroll	250.00	56.18	250.00
Forest Fire Training	75.00	-0-	75.00
Gasoline & Diesel	975.00	996.88	900.00
Heating Oil	1,575.00	1,045.40	1,720.00
Hydrant Maintenance	500.00	-0-	500.00
Misc. & Equipment Repair	1,700.00	86.61	850.00
Mutual Aid	50.00	39.80	50.00

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET REQUEST
FIRE DEPARTMENT CONTINUED:			
Payroll @ \$4.00	3,080.00	2,418.00	2,800.00
Pocket Monitors	1,560.00	-0-	-0-
Radio Repair	525.00	488.51	775.00
Repair & Maintenance of Building	925.00	1,435.94	925.00
Repair & Maintenance of Trucks	3,800.00	4,841.17	3,800.00
Rescue Payroll @ \$4.00	1,080.00	1,364.00	1,080.00
Salary - Chief	2,500.00	2,500.00	2,500.00
Telephone	450.00	241.57	350.00
TOTAL APPROPRIATION	\$ 22,735.00	\$ 18,945.40	\$ 19,040.00
CARE OF TREES:	\$ 1,000.00	\$ -0-	\$ 1,000.00
PLANNING AND ZONING:			
Consultant	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Legal Expenses	400.00	513.75	400.00
Newspaper Notification	800.00	811.10	700.00
Postage	700.00	386.55	600.00
Printing	2,000.00	482.66	1,500.00
Registry & Filing Fees	250.00	230.00	200.00
Secretary Expense @\$7.50	1,350.00	1,026.04	1,350.00
Miscellaneous	-0-	-0-	-0-
Special Studies	3,750.00	5,215.00	2,100.00
TOTAL APPROPRIATION	\$ 11,650.00	\$ 11,065.10	\$ 9,250.00
INSURANCE:			
Blue Cross & Blue Shield	\$ 24,787.00		
Reimbursements	+ 639.00		
TOTAL APPROPRIATION	\$ 25,426.00	\$ 25,530.66	\$ 33,100.00
INSURANCE POLICIES:	\$ 45,700.00	\$ 39,057.84	\$ 45,700.00
UNEMPLOYMENT COMPENSATION:	\$ 1,000.00	\$ 1,027.01	\$ 1,000.00
CONSERVATION COMMISSION:			
Conferences	\$ 150.00	\$ 165.00	\$ 150.00
Dues & Subscriptions	100.00	125.00	100.00
Maps & Photos	75.00	69.96	75.00
Miscellaneous	100.00	64.70	100.00
Newsletter	300.00	278.01	350.00
Postage & Stationery	175.00	100.85	175.00
Monitoring Program	500.00	503.00	285.00
Roadside Clean-Up	150.00	35.00	150.00
School Program	100.00	110.64	100.00
Reimbursements	+ 10.00		
Transfer to Savings		207.84	
TOTAL APPROPRIATION	\$ 1,660.00	\$ 1,660.00	\$ 1,485.00

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET REQUEST
BOARD OF ADJUSTMENT:			
Legal Fees	\$ 350.00	\$ 57.50	\$ 350.00
Legal Notices	300.00	100.10	100.00
Postage & Miscellaneous	300.00	156.55	60.00
Secretary Expense @ \$7.50	200.00	60.00	100.00
TOTAL APPROPRIATION	\$ 1,150.00	\$ 374.15	\$ 610.00
HEALTH:			
Health Officer Fees @\$15.00	\$ 400.00	\$ 180.00	\$ 400.00
Health Officer Salary	600.00	600.00	600.00
Home Health Care/Community Ser.	1,000.00	1,094.41	1,000.00
Monadnock Family & Mental Health	1,471.00	1,450.00	1,470.00
Peterborough Ambulance	16,572.00	14,841.53	6,911.00
Postage & Miscellaneous	50.00	101.97	100.00
Vital Statistics	25.00	18.00	25.00
Water Statistics	4,000.00	3,033.73	3,200.00
TOTAL APPROPRIATION	\$ 24,118.00	\$ 21,319.64	\$ 13,706.00
SANITARY LANDFILL:			
Attendant Wages			
1 @\$10.50, 1 @ \$6.30,			
1 @ \$6.00	\$19,900.00	\$20,694.00	\$21,455.00
Diesel Fuel	500.00	500.00	800.00
Dumpster	1,000.00	-0-	1,000.00
Electricity	300.00	258.33	300.00
Hauling Fee	45,365.00	29,554.81	37,720.00
Loader Tires	1,000.00	-0-	1,000.00
Propane Gas & Miscellaneous	700.00	699.69	1,000.00
Metal Removal	-0-	-0-	-0-
Telephone	300.00	286.90	300.00
Use of Jaffrey Landfill	-0-	-0-	-0-
Committee Expense	-0-	-0-	1,500.00
Tire Disposal	1,000.00	1,500.00	-0-
Committee Seminars/Training	250.00	116.00	250.00
Recyclable Handling	1,000.00	760.00	1,500.00
Miscellaneous	700.00	1,059.79	700.00
TOTAL APPROPRIATION	\$ 72,015.00	\$ 55,429.52	\$ 67,525.00
ROAD & BRIDGE CONSTRUCTION	\$ 42,302.00	\$ 19,266.58	\$ 41,473.00
+ OLD TROY ROAD BRIDGE	+ 627.00		
	\$ 42,929.00		

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET REQUEST
TOWN MAINTENANCE:			
Diesel Fuel	\$ 5,500.00	\$ 4,406.14	\$ 6,000.00
Full-time Employee Wages 1 @ \$9.75; 2 @ \$10.50	53,300.00	53,752.00	53,508.00
Gasoline	2,000.00	3,078.44	3,000.00
Misc. Tools, Tires, Chains, Welding	4,500.00	6,469.28	4,800.00
Oiling Projects	15,000.00	3,521.00	15,000.00
Overtime	8,922.00	7,356.21	5,482.00
Part-time Labor @ \$6.00 - \$7.50	6,100.00	1,655.50	1,700.00
Mileage of Truck @ \$20	250.00	-0-	275.00
Repairs	8,000.00	7,875.49	8,000.00
Road Agent's Salary	28,750.00	28,749.76	28,750.00
Road Salt	6,000.00	8,374.61	6,000.00
Road Supplies	20,000.00	18,207.86	20,000.00
Snow Plowing to Marlborough	700.00	430.00	750.00
Contract Services	3,400.00	2,922.50	7,500.00
Road Signs	500.00	380.56	500.00
Soil & Site Survey	-0-	700.00	-0-
Reimbursements	+ 1,500.00		
TOTAL APPROPRIATIONS	\$164,422.00	\$147,879.35	\$161,265.00
DUBLIN PUBLIC LIBRARY:			
Educational Program	\$ 300.00	\$ 200.00	\$ -0-
Books	4,000.00	5,978.33	4,000.00
Book Binding	50.00	-0-	50.00
Building Repair & Maintenance	1,082.00	787.52	832.00
Cleaning Service	1,140.00	982.10	1,140.00
Electricity	850.00	631.21	850.00
Heating Oil	1,500.00	1,560.40	2,500.00
Librarian's Salary	8,892.00	8,892.00	8,892.00
Mileage	375.00	213.34	375.00
Miscellaneous	50.00	234.99	50.00
Supplies & Equipment	700.00	728.75	600.00
Telephone	300.00	230.92	300.00
Wages of Assistant Librarian	5,052.00	5,090.50	5,052.00
Tuition	510.00	557.06	684.00
Reimbursements	+ 1,286.12		
TOTAL APPROPRIATION	\$ 26,087.12	\$ 26,087.12	\$ 25,325.00
CIVIL DEFENSE:	\$ 125.00	\$ -0-	\$ 125.00
MEMORIAL DAY:	\$ 725.00	\$ 756.14	\$ 750.00
ANIMAL CONTROL:			
Expenses	\$ 300.00	\$ 92.00	\$ 300.00
Salaries	1,200.00	1,133.22	1,200.00
TOTAL APPROPRIATION	\$ 1,500.00	\$ 1,225.22	\$ 1,500.00
STREET LIGHTING:	\$ 9,700.00	\$ 10,339.01	\$ 10,500.00

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET REQUEST
GENERAL HIGHWAY GRANT:			
Grant	\$ -0-	\$ -0-	\$ 850.00
Building Repairs	2,000.00	1,748.98	600.00
Electricity	900.00	817.76	900.00
Heating Oil	2,100.00	2,930.47	4,000.00
Miscellaneous	500.00	361.57	400.00
Telephone	400.00	353.63	400.00
TOTAL APPROPRIATION	\$ 5,900.00	\$ 6,012.41	\$ 7,150.00
BOAT LANDING MAINTENANCE:			
Miscellaneous	\$ 90.00	\$ 0-	\$ 50.00
Trash Pick-up at Boat Landing	110.00	99.53	150.00
TOTAL APPROPRIATION	\$ 200.00	\$ 99.53	\$ 200.00
WORTHY POOR:			
General Assistance	\$ 2,500.00	\$ 4,576.34	\$ 6,000.00
Fuel Assistance	500.00	-0-	2,000.00
Nursing Home Care	500.00	-0-	500.00
TOTAL APPROPRIATION	\$ 3,500.00	\$ 4,576.34	\$ 8,500.00
RECREATION COMMITTEE:			
Halloween Party	\$ 200.00	\$ 193.41	\$ 200.00
Little League	1,000.00	4,596.17	1,000.00
Miscellaneous	0	175.00	-0-
Special Events	150.00	-0-	-0-
Reimbursements	+ 3,436.00		
TOTAL APPROPRIATION	\$ 4,786.00	\$ 4,964.58	\$ 1,200.00
SUMMER PLAYGROUND:			
Crafts	\$ 175.00	\$ 8.50	\$ 175.00
Director's Expense	250.00	102.66	250.00
Entertainment	1,200.00	700.00	1,200.00
Field Trips	950.00	1,941.00	950.00
Insurance	300.00	250.00	300.00
Salaries	7,500.00	7,500.00	7,500.00
Salaries / Entertainment	-0-	-0-	-0-
Special Events	575.00	498.68	575.00
Sports	200.00	585.50	200.00
Trash	25.00	-0-	25.00
TOTAL APPROPRIATION	\$ 11,175.00	\$ 11,586.34	\$ 11,175.00

LINE ITEM	BUDGET 1990	TOTAL SPENT	1991 BUDGET REQUEST
CEMETERY:			
Contract Services	\$ 1,000.00	\$ 1,436.50	\$ 700.00
Fall Clean-up	250.00	250.00	250.00
General Maintenance	750.00	686.25	850.00
Grave Openings	1,000.00	-0-	1,000.00
Payroll	2,800.00	3,593.65	2,800.00
Purchase Tools & Equipment	200.00	196.77	350.00
Repair of Equipment	200.00	101.99	200.00
Salary of Superintendent	2,000.00	1,333.36	2,000.00
Supplies	990.00	1,120.41	400.00
Reimbursements	+ 850.00		
TOTAL APPROPRIATION	\$ 10,040.00	\$ 8,718.93	\$ 8,550.00
LEGAL EXPENSES:	\$ 13,000.00	\$ 4,389.70	\$ 13,000.00
REGIONAL ASSOCIATION:	\$ 1,450.00	\$ 1,450.00	\$ 1,404.00
EMPLOYEE'S FICA/ MEDICARE/RETIREMENT:	\$ 21,613.00	\$ 21,918.05	\$ 21,151.00
BUSINESS PARK COMMITTEE:			
Project - Specific Legal	\$ -0-	\$ -0-	\$ 500.00
Joint Venture Assessment			1,750.00
Legal Notices/Advertising			250.00
Printing			250.00
Postage/Misc.			250.00
Mileage			130.00
Supplies			300.00
			<u>\$ 3,430.00</u>
DEBT SERVICE:			
Interest Long-Term	\$ 11,500.00	\$ 12,215.29	\$ 9,300.00
Interest Temporary	30,000.00	33,767.92	20,250.00
Principal Long-Term	<u>55,233.00</u>	<u>55,490.31</u>	<u>34,983.00</u>
TOTAL APPROPRIATION	\$ 96,733.00	\$101,473.52	\$ 64,533.00
CONTINGENCY FUND:	\$ 2,200.00	\$ -0-	\$ 2,500.00
ENERGY GRANT:	\$ 2,000.00	\$ 3,419.00	\$ -0-
PAYMENTS TO CAPITAL RESERVE:	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00
RECYCLING GRANT:	\$ 2,400.00	\$ 3,690.72	\$ -0-

LINE ITEM	BUDGET 1990	TOTAL SPENT	BUDGET 1991
CAPITAL OUTLAY:			
Grand Monadnock Arts Council	\$ 100.00	\$ 100.00	\$
Monadnock Community Day Care	300.00	300.00	
Library Fund Study	5,000.00	900.00	
Painting Town Hall	5,800.00	5,713.00	
Police Cruiser	15,800.00	15,625.40	
Old Troy Road Bridge Repair	600.00	627.00	-(Transferred to R&B Const.)
Sargeant Camp	500.00	500.00	
Waste Oil Recovery Furnace			10,000.00
Police Radio			1,200.00
Highway Sander			7,000.00
Hepatitis B Shots			2,970.00
Contoocook Housing Trust			3,000.00
Property ReVal			39,000.00
TOTAL OF ALL APPROPRIATIONS:	\$866,586.00		
PLUS REIMBURSEMENTS:	9,204.68		
TOTAL:	875,790.68		
LESS TOTAL SPENT:	<u>788,571.90</u>		
BALANCE:	87,218.78		
PERCENT SPENT:	90%		
TOTAL 1991 BUDGET REQUEST:			\$847,707.00

School Payment	\$1,122,017.00
County Tax	222,378.81

NOT RECOMMENDED BY BUDGET COMMITTEE:

Computer	2,000.00
Sargeant Camp	<u>500.00</u>
	\$2,900.00

SCHEDULE OF TOWN PROPERTY

As of December 31, 1991

DESCRIPTION:

Highway Department, Land & Buildings	\$ 137,600.00
Equipment	\$ 335,150.00
Materials & Supplies	\$ 10,000.00
Library Land & Buildings	\$ 194,700.00
Furniture & Equipment	\$ 32,000.00
Town Hall Land & Buildings	\$ 176,000.00
Furniture & Equipment	\$ 10,000.00
Fire Department Land & Buildings	\$ 148,150.00
Equipment	\$ 365,000.00
Park Common, Playground/Misc.	\$ 21,000.00

ALL OTHER PROPERTY:

5-17A 9A Marlboro Road	\$ 15,650.00
7-65 .18 A Bonds Corner Road	\$ 200.00
1-2 150.00 A Old Troy Road	\$ 119,350.00
5-17 17 A Marlboro Road	\$ 20,350.00
5-18 14 A Marlboro Road	\$ 9,000.00
17-21 .63 A Main Street/PO	\$ 87,700.00
5-56A Flowage Rights	\$ 1,250.00
5-43 & 49 47.75 A Conservation	\$ 41,800.00
15-15/15-16 Cemetery	

SUMMARY OF VALUATION

Land Improved/Unimproved	\$ 19,044,010.00
Current Use 8633.35 Acres	\$ 464,550.00
Buildings	\$ 45,275,000.00
Public Utilities	\$ 390,979.00
Manufactured Housing	\$ 108,050.00
TOTAL VALUATION BEFORE EXEMPTIONS	\$ 65,282,589.00

Less Exemptions (Elderly)	\$ 175,000.00
Less Exemptions (Solar)	\$ 30,358.27

NET VALUATION ON WHICH TAX RATE IS COMPUTED 65,077,230.73

TOTAL AMOUNT TO BE RAISED BY TAXES

Total Town Appropriations	\$ 866,586.00
Total Revenues/Credits	-\$ 322,842.00
Net Town Appropriations	=\$ 543,744.00
Net School Tax Assessments	+\$ 1,129,772.00
County Tax Assessments	+\$ 222,132.00
Total of Town, School & County	=\$ 1,895,648.00
DEDUCT Total Business Profits	
Reimbursements	-\$ 34,842.00
Add War Service Credits	+\$ 5,200.00
Add Overlay	+\$ 6,266.00
Property Taxes To Be Raised	=\$ 1,872,272.00
Less War Service Credits	-\$ 5,200.00
 TOTAL TAX COMMITMENT	 \$ 1,867,072.00

This is to certify that information in the above summary was taken from Official Records and is complete to the best of our knowledge and belief.

We the Selectmen of Dublin, NH do solemnly swear that in making this invoice for the purpose of assessing foregoing taxes, we had all taxable property appraised at its full and true value as we would appraise the same in payment of a just debt from a solvent debtor.

John J. McKenna, Chairman
David R. Elder
James S. Sovik
Dublin Selectmen

STATEMENT OF BONDED DEBT - TOWN OF DUBLIN
as of 31 December 1990, showing annual
maturities of outstanding long term notes

Grand total principal outstanding - long term notes - \$109,882.00

Original amt. of note:	\$19,849	\$34,000	\$31,000	\$95,000	
Bank:	Peterboro Savings Bank	Peterboro Savings Bank	Peterboro Savings Bank	Peterboro Savings Bank	
Rate:	7.5%	7.5%	7.5%	7.75%	
Covering:	1 ton truck Highway Dept.	Tanker truck Fire Dept.	Landfill Conversion	Post Office Project	
Maturities:					Total
	1991 6,549	8,500	10,333	9,500	34,882
	1992	8,500		9,500	18,000
	1993			9,500	9,500
	1994			9,500	9,500
	1995			9,500	9,500
	1996			9,500	9,500
	1997			9,500	9,500
	1998			9,500	9,500

Respectfully submitted

Lewis I. Hansen
Treasurer

TREASURER'S REPORT
1 January 1990 - 31 December 1990

town report code	category	amount	total

	Balance on hand 1 January 1990		\$ 263,823.25

Receipts:			
Town Clerk			
61	Motor Vehicle permits	\$ 120,685.50	
62	Dog licenses and penalties	1,365.00	
63	Marriage licenses	462.00	122,512.50
		<hr/>	
Ta Collector			
	1991 property ta x	3,050.47	
	1890 property ta x	1,578 745.59	
	1989 property ta x	128,923.99	
	previous years property ta x	4,468.00	
49	Yield ta xes and interest	2,399.18	
47	1990 resident ta x	8,480.00	
	1989 resident ta x	1,090.00	
	previous years resident ta x	750.00	
50	Resident ta x penalties	199.00	
50	Interest on delinquent ta xes	8,191.65	
	Ta x sales redeemed	48,575.33	
	Interest on sale	10,446.36	
	Costs after sale	488.00	
	Overpayments and prepayments	456.76	1,796,264.33
		<hr/>	
State of New Hampshire			
53	State revenue distribution	53,375.89	
54	Highway block grant	42,301.80	
55	Energy grant	5,475.00	
57	Forest land reimbursement	47.20	
59	RSA 122:4 flood control reimbur.	466.73	
60	Road toll refund	703.87	
	N.H. Beautiful recycling grant	2,100.00	104,470.49
		<hr/>	
United States treasury			
65	Rent for Post Office building	17,000.04	
	Dept. of Interior-land manageme	26.89	17,026.93
		<hr/>	
Recreation committee			
64	Summer program	2,597.80	
	Miscellaneous	3,436.00	6,033.80
		<hr/>	

	Park committee Gifts		750.00
64	Planning board fees		835.00
64	Zoning board of adjustment fees		262.10
	Cemetery department		
	Fees	1,450.00	
67	Sale of lots	2,500.00	
	Perpetual care	2,550.00	
	Gifts and credits	900.00	7,400.00
	Public library		
	Gifts, fees, reimbursements	577.87	
	Trust funds	708.25	1,286.12
	Loans in anticipation of taxes		1,250,000.00
66	Interest earned		39,244.97
	Selectmen		
63	Growth permits	300.00	
63	Building permits	1,900.00	
63	Percolation tests	375.00	
63	Junk licenses	25.00	
63	Current use filing fees	30.00	
64	Income from copy machine	204.75	
64	New England Telephone pay phone	138.51	
64	Bad check fees	40.00	
65	Rent for town hall	1,453.50	
67	Sale of Town reports, maps, etc.	143.20	
68	Insurance reimbursement	1,909.76	
68	Archives salary reimbursement	6,000.00	
68	Archives reimbursement	221.55	
	LCIP reimbursement	12,256.49	
	Conservation Comm. reimburseme	4,000.00	
	Other reimbursements	1,401.84	
	Zoning regulation fines	500.00	30,899.60
	Police department		
	Pistol permits	60.00	
64	Accident reports	335.00	
64	Jaffrey district court	120.80	
	Reimbursements	892.96	1,408.76
71	Capital reserve		21,692.95
	Trustees of Trust funds		
73	1990 funds	9,521.05	
	1989 funds	525.00	
	1988 funds	3,852.19	
	1986 funds	1,000.00	14,898.24
	Landfill		
	Recycling fees and sales	6,213.30	
	Jaffrey landfill reimbursement	2,167.97	8,381.27

	Fire department		
55	Forest fire training reimburse.	27.94	
64	Gifts	100.00	
	Fire station damage reimburse.	338.18	466.12
		<hr/>	
	Highway department reimbursements		313.08
	Conservation Commission book sale		5.00

	Total - bal. 1 Jan. 1990 plus receipts		3,687,994.51

	Less		
	Selectmens' orders	2,157,087.84	
	Repayment of tax anticipation loan	1,250,000.00	
	Interest on tax anticipation loan	32,581.17	3,439,668.01

	Balance on hand 31 December 1990		
	PSB Gen. fund checking account	206,496.24	
	PSB Gen. fund money market account	38,911.01	
	GB Gen. fund NOW checking account	2,918.25	248,325.50
	Dublin Conservation Comm. account		6,667.77

Respectfully submitted

Lewis I. Hansen
Treasurer

TOWN OF DUBLIN
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1990

<u>Balance 01/01/90</u>	<u>Add</u>	<u>Deduct</u>	<u>Balance</u>
<u>Common Trust Funds</u>			
Principal	\$ 2,009	\$ --0-	\$ 198,999
Income	<u>15,929</u>	<u>15,929</u>	<u>-0-</u>
	\$ 196,990	\$ 17,938	\$ 198,999
	=====	=====	=====
<u>Accumulated Income on Certain Funds</u>			
	\$ 69,460	\$ 5,874	\$ 75,334
-		-0-	
<u>Sprague/Appleton School Funds</u>			
	\$ 12,232	\$ 2,173	\$ 12,405
		\$ 2,000	

	<u>Balance 1/1/90</u>	<u>Income</u>	<u>Deposits/ Withdrawals</u>	<u>Balance 12/31/90</u>
Bridge Construction	\$ 594	\$ 33	- (\$627)	--0-
Fire Equipment	14,760	1,413	10,000	26,173
Police Cruiser	15,800	1,051	5,000 - (15,625)	6,226
Town Hall Painting	5,147	294	-(5,441)	-0-
Heavy Highway Equip.	49,187	4,135	15,000	68,322
Road Construction	84,035	6,287	-0-	90,322
Property Revaluation	32,448	2,582	5,000	40,030
Landfill Recycling	<u>4,234</u>	<u>-0-</u>	<u>- 4,234</u>	<u>-0-</u>
	\$206,205	\$15,795	\$35,000 - (25,927)	\$231,073
	=====	=====	=====	=====

Plodzik & Sanderson Professional Association

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

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Dublin as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dublin as of December 31, 1990, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

January 31, 1991

*Plodzik & Sanderson
Professional Association*

EXHIBIT A
TOWN OF DUBLIN
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1990

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$248,325	\$7,217	\$
Investments			
<u>Receivables (Net of Allowances for Uncollectibles)</u>			
Interest			
Taxes	430,670		
Accounts	13,373		
Intergovernmental	6,317		
Interfund Receivable	7,055		149
<u>Other Debits</u>			
Amount to Be Provided for Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$705,740</u>	<u>\$7,217</u>	<u>\$149</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 5,695	\$	\$
Intergovernmental Payable	509,509		
Interfund Payable	4,854		
Escrow and Performance Deposits			
Deferred Tax Revenues	3,050		
General Obligation Debt Payable			
Total Liabilities	<u>523,108</u>		
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments			
Reserved for Encumbrances	27,735		
Reserved for Special Purposes			149
<u>Unreserved</u>			
Designated for Special Purposes		7,217	
Undesignated	154,897		
Total Equity	<u>182,632</u>	<u>7,217</u>	<u>149</u>
TOTAL LIABILITIES AND EQUITY	<u>\$705,740</u>	<u>\$7,217</u>	<u>\$149</u>

Fiduciary Fund Types Trust and Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1990	December 31, 1989
		\$381,865 187,804	\$
131		131 430,670 13,373 6,317 7,204	290,446 88 245 11,505
	<u>109,882</u>	<u>109,882</u>	<u>165,115</u>
<u>\$569,800</u>	<u>\$109,882</u>	<u>\$1,392,788</u>	<u>\$1,281,295</u>
\$ 2,069 2,350 15,178	\$	\$ 7,764 509,509 7,204 15,178 3,050	\$ 13,360 501,737 11,505 14,218
	<u>109,882</u>	<u>109,882</u>	<u>165,115</u>
<u>19,597</u>	<u>109,882</u>	<u>652,587</u>	<u>705,935</u>
319,130 231,073		319,130 27,735 231,222 7,217 154,897 740,201	308,454 34,005 203,601 10,617 18,683 575,360
<u>550,203</u>			
<u>\$569,800</u>	<u>\$109,882</u>	<u>\$1,392,788</u>	<u>\$1,281,295</u>

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

EXHIBIT B
TOWN OF DUBLIN

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, 1990

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues			
Taxes	\$1,931,297	\$	\$
Licenses and Permits	125,060		
Intergovernmental	108,498		
Charges for Services	36,903		
Miscellaneous	66,116	1,241	
Other Financing Sources			
Operating Transfers In	32,282	208	—
Total Revenues and			
Other Financing Sources	2,300,156	1,449	—
Expenditures			
Current			
General Government	205,037		
Public Safety	108,008	524	
Highways, Streets, Bridges	204,176		
Sanitation	60,732		
Health	22,545		
Welfare	5,376		
Culture and Recreation	43,958	325	
Capital Outlay	33,190		847
Debt Service			
Principal	55,233		
Interest	45,053		
Other Financing Uses			
Operating Transfers Out	1,386,904	4,000	—
Total Expenditures and			
Other Financing Uses	2,170,212	4,849	847
Excess (Deficiency) of Revenues and			
Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	129,944	(3,400)	(847)
Fund Balances - January 1			
	52,688	10,617	996
Fund Balances - December 31			
	\$ 182,632	\$ 7,217	\$149

<u>Fiduciary Fund Type</u> <u>Expendable Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>December 31,</u>	<u>December 31,</u>
	<u>1990</u>	<u>1989</u>
\$	\$1,931,297	\$1,759,788
	125,060	126,906
	108,498	123,213
	36,903	33,137
16,219	83,576	114,666
<u>35,000</u>	<u>67,490</u>	<u>175,497</u>
<u>51,219</u>	<u>2,352,824</u>	<u>2,333,207</u>
806	205,843	216,037
	108,532	101,680
	204,176	206,878
	60,732	64,514
	22,545	10,852
	5,376	3,550
	44,283	39,009
	34,037	161,565
	55,233	62,734
	45,053	38,847
<u>21,945</u>	<u>1,412,849</u>	<u>1,499,760</u>
<u>22,751</u>	<u>2,198,659</u>	<u>2,405,426</u>
28,468	154,165	(72,219)
<u>202,605</u>	<u>266,906</u>	<u>339,125</u>
<u>\$231,073</u>	<u>\$ 421,071</u>	<u>\$ 266,906</u>

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

EXHIBIT C
TOWN OF DUBLIN
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1990

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$1,888,022	\$1,931,297	\$ 43,275
Licenses and Permits	129,100	125,060	(4,040)
Intergovernmental	105,007	108,498	3,491
Charges for Services	25,849	36,903	11,054
Miscellaneous	46,794	66,116	19,322
<u>Other Financing Sources</u>			
Operating Transfers In	29,984	32,282	2,298
<u>Total Revenues and Other Financing Sources</u>			
	<u>2,224,756</u>	<u>2,300,156</u>	<u>75,400</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	232,816	205,037	27,779
Public Safety	111,400	108,008	3,392
Highways, Streets, Bridges	244,810	204,176	40,634
Sanitation	75,581	60,732	14,849
Health	25,597	22,545	3,052
Welfare	4,300	5,376	(1,076)
Culture and Recreation	40,001	43,958	(3,957)
Capital Outlay	40,619	33,190	7,429
<u>Debt Service</u>			
Principal	55,233	55,233	
Interest	41,500	45,053	(3,553)
<u>Other Financing Uses</u>			
Operating Transfers Out	1,386,904	1,386,904	
<u>Total Expenditures and Other Financing Uses</u>			
	<u>2,258,761</u>	<u>2,170,212</u>	<u>88,549</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	(34,005)	129,944	163,949
<u>Fund Balances - January 1</u>			
	52,688	52,688	
<u>Fund Balances - December 31</u>			
	<u>\$ 18,683</u>	<u>\$ 182,632</u>	<u>\$163,949</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$1,888,022	\$1,931,297	\$ 43,275
			129,100	125,060	(4,040)
			105,007	108,498	3,491
			25,849	36,903	11,054
	1,241	1,241	46,794	67,357	20,563
	<u>208</u>	<u>208</u>	<u>29,984</u>	<u>32,490</u>	<u>2,506</u>
	<u>1,449</u>	<u>1,449</u>	<u>2,224,756</u>	<u>2,301,605</u>	<u>76,849</u>
			232,816	205,037	27,779
	524	(524)	111,400	108,532	2,868
			244,810	204,176	40,634
			75,581	60,732	14,849
			25,597	22,545	3,052
			4,300	5,376	(1,076)
	325	(325)	40,001	44,283	(4,282)
			40,619	33,190	7,429
			55,233	55,233	
			41,500	45,053	(3,553)
	<u>4,000</u>	<u>(4,000)</u>	<u>1,386,904</u>	<u>1,390,904</u>	<u>(4,000)</u>
	<u>4,849</u>	<u>(4,849)</u>	<u>2,258,761</u>	<u>2,175,061</u>	<u>83,700</u>
	(3,400)	(3,400)	(34,005)	126,544	160,549
<u>10,617</u>	<u>10,617</u>	<u> </u>	<u>63,305</u>	<u>63,305</u>	<u> </u>
<u>\$10,617</u>	<u>\$ 7,217</u>	<u>(\$3,400)</u>	<u>\$ 29,300</u>	<u>\$ 189,849</u>	<u>\$160,549</u>

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

EXHIBIT D
TOWN OF DUBLIN
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	<u>Fiduciary Fund Type</u>	
	<u>Nonexpendable Trust Funds</u>	
	<u>Town</u>	<u>Library</u>
<u>Operating Revenues</u>		
New Funds	\$ 3,050	\$
Interest and Dividends	23,021	2,848
Capital Gains	<u>1,208</u>	<u> </u>
<u>Total Operating Revenues</u>	<u>27,279</u>	<u>2,848</u>
<u>Operating Expenses</u>		
Library Purposes		1,276
School Purposes	4,657	
Church Purposes	1,930	
Fire Company	139	
Trust Management Fees	<u>1,112</u>	<u> </u>
<u>Total Operating Expenses</u>	<u>7,838</u>	<u>1,276</u>
<u>Income Before Operating Transfers</u>	<u>19,441</u>	<u>1,572</u>
<u>Operating Transfers</u>		
Transfers Out	(10,337)	<u> </u>
<u>Net Income</u>	9,104	1,572
<u>Fund Balances - January 1</u>	<u>282,787</u>	<u>25,667</u>
<u>Fund Balances - December 31</u>	<u>\$291,891</u>	<u>\$27,239</u>

Totals (Memorandum Only)	
December 31, 1990	December 31, 1989
\$ 3,050	\$ 800
25,869	22,597
<u>1,208</u>	<u> </u>
<u>30,127</u>	<u>23,397</u>
1,276	700
4,657	4,156
1,930	1,919
139	138
<u>1,112</u>	<u>776</u>
<u>9,114</u>	<u>7,689</u>
<u>21,013</u>	<u>15,708</u>
(<u>10,337</u>)	(<u>8,029</u>)
10,676	7,679
<u>308,454</u>	<u>300,775</u>
<u>\$319,130</u>	<u>\$308,454</u>

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

EXHIBIT E
TOWN OF DUBLIN
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	Fiduciary Fund Type Nonexpendable Trust Funds		Total (Memorandum Only)
	Town	Library	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 26,237	\$ 2,848	\$ 29,085
Trust Income Distributions	(11,039)	(1,276)	(12,315)
Operating Transfers Out	(11,046)	_____	(11,046)
<u>Net Cash Provided</u>			
by Operating Activities	<u>4,152</u>	<u>1,572</u>	<u>5,724</u>
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales of Investments	20,117		20,117
Purchase of Investments	(30,198)	_____	(30,198)
<u>Net Cash (Used) by</u>			
Investing Activities	(10,081)	_____	(10,081)
<u>Net Increase (Decrease) In Cash</u>	(5,929)	1,572	(4,357)
<u>Cash - January 1</u>	<u>117,742</u>	<u>22,360</u>	<u>140,102</u>
<u>Cash - December 31</u>	<u>\$111,813</u>	<u>\$ 23,932</u>	<u>\$135,745</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i> 			
<u>Net Income</u>	<u>\$ 9,104</u>	<u>\$ 1,572</u>	<u>\$ 10,676</u>
<u>Adjustments to Reconcile Net</u>			
<u>Income to Net Cash Provided</u>			
<u>(Used) by Operating Activities</u>			
Gain on Sales of Investments	1,208		1,208
Decrease in Due From Other Funds	800		800
Decrease in Accounts Payable	(3,201)		(3,201)
Decrease in Due to Other Funds	(3,759)	_____	(3,759)
<u>Total Adjustments</u>	(4,952)	_____	(4,952)
<u>Net Cash Provided by Operations</u>	<u>\$ 4,152</u>	<u>\$ 1,572</u>	<u>\$ 5,724</u>

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

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Dublin, New Hampshire operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Dublin includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. *Basis of Presentation*

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 (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. 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

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

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. Included in this fund type are the Conservation Commission and Special Police Donations Funds.

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 resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers' Performance Bond Funds are shown in this fund type.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

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 group of accounts is established to account for all long-term debt of the Town.

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

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.

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

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

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.

D. *Budgetary Accounting*

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 Fund. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

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.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Beginning Fund Balance -	
Reserved for Encumbrances	<u>\$34,005</u>

E. *Assets, Liabilities and Fund Equity*

1. *Cash and Equivalents*

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

2. *Investments*

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

3. *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 resident taxes outstanding for a period greater than one year have been reserved.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Dublin annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

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 two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

4. *Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources. 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.

5. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds 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.

6. *Fund Equity*

Reserved Fund Balance

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

Designated Fund Balance

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

Undesignated Fund Balance

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. Vacation and Sick Pay

Vacation and sick pay are granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. The value of accumulated sick leave has not been determined.

NOTE 2 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$637,407 and the bank balance is \$658,846. Of the bank balance, \$155,413 was covered by Federal depository insurance, and \$503,433 was uninsured.

The Town is further authorized 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 separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

The Town's investments are categorized as to risk assumed at year end.

	Category			Carrying Amount	Market Value
	1	2	3		
Corporate Bonds	\$	\$	\$101,942	\$101,942	\$102,371
Common Stocks	3,307		82,555	85,862	120,069
Total Investments	\$3,307	\$-0-	\$184,497	\$187,804	\$222,440

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 broker or agent in the Town's name.

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

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

B. *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.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$6,266 and expenditures amounted to \$2,170. The property taxes collected by the Town include taxes levied for the Contoocook Valley School District and Cheshire County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$7,055	\$4,854
Capital Projects Fund	149	
<u>Trust Funds</u>		
Nonexpendable Trusts	_____	<u>2,350</u>
<u>Totals</u>	<u>\$7,204</u>	<u>\$7,204</u>

NOTE 3 - LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$509,509 as an intergovernmental payable, of which \$509,388 represents the balance of the school district assessment due to be paid to the Contoocook Valley School District during the six-month period ending June 30, 1991, and \$121 is due to the State of New Hampshire for dog license fees.

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

B. *Defined Benefit Pension Plan*

The Town of Dublin Police Department employees participate in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was \$79,416; the Town's total payroll was \$278,978.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees are required by State Statute to contribute 9.3% to the plan. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% through June 30, 1990. From July 1, 1990, the Town's contribution rates were 6.82%. The contribution requirements for the year ended December 31, 1990 were \$12,668, which consisted of \$5,196 from the Town and \$7,472 from employees.

The "pension benefit obligation" 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 retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990	\$165,115
General Obligation Debt Retired	<u>55,233</u>
General Obligation Debt Payable, December 31, 1990	<u>\$109,882</u>

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

1988 Highway Truck Notes due in annual installments of \$6,650 through 1990 and a final payment of \$6,549 in 1991; interest at 7.50%	\$ 6,549
1988 Tanker Truck Notes due in annual installments of \$8,500 through 1992; interest at 7.50%	17,000
1988 Landfill Conversion Notes due in annual installments of \$10,333 through 1991; interest at 7.50%	10,333
1988 Post Office Notes due in annual installments of \$9,500 through 1998; interest at 7.75%	<u>76,000</u>
<u>Total</u>	<u>\$109,882</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1991	\$ 34,882	\$ 8,431	\$ 43,313
1992	18,000	6,191	24,191
1993	9,500	4,418	13,918
1994	9,500	3,681	13,181
1995	9,500	2,945	12,445
1996-1998	<u>28,500</u>	<u>4,418</u>	<u>32,918</u>
<u>Totals</u>	<u>\$109,882</u>	<u>\$30,084</u>	<u>\$139,966</u>

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

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

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Dublin is using an equalized value of \$140,820,534 and a legal debt margin of \$2,464,359.

NOTE 4 - FUND EQUITY

Reserved for Encumbrances

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$27,735.

Reserved for Special Purposes

The \$231,222 of fund balances reserved for special purposes represents \$231,073 of Capital Reserve Funds legally reserved for specific future purposes, and \$149 of the Capital Projects Fund balance.

Reserved for Endowments

The \$319,130 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The \$7,217 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:

TOWN OF DUBLIN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Public School Funds	\$ 54,596	\$ 8,434
Church Funds	23,945	1,930
Public Assistance	63,986	74,821
Fire Company	1,724	139
Cemetery Funds	62,316	
Library Funds	<u>27,239</u>	
<u>Total Nonexpendable</u>	<u>\$233,806</u>	<u>\$85,324</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Fire Equipment	\$ 26,172	
Police Cruiser	6,225	
Heavy Highway Equipment	68,323	
Road Construction	90,323	
Property Revaluation	<u>40,030</u>	
<u>Total Expendable</u>	<u>\$231,073</u>	
<u>Total All Trust Funds</u>	<u>\$550,203</u>	

REPORT OF THE SELECTMEN

As in previous reports, we try to highlight major activities which occurred as well as express our views in areas of current or potential concern for the Town. Specific activities include:

- o The Town signed a multi-year solid waste disposal contract with Waste Management, Inc. and continued a program of intensive recycling. Solid Waste costs were substantially below budget and in fact, lower than what we would have incurred had we remained with Jaffrey.
- o A project to assign lot numbers for all property in Dublin is 80% complete and should enhance emergency response and postal delivery in rural route areas.
- o The Town defended its tax position on challenged (exempt) properties at The Kingdom with the N.H. Board of Tax and Land Appeals and we expect a decision in early 1991.
- o We successfully pursued recycling grants with various agencies and were able to install a glass crushing system and paving at the Recycling Center. Other grants are pending for a waste oil recovery system/furnace.
- o The Landscaped Parking Project between the Town Hall and the Library was completed at substantially below authorized cost and \$5446 was returned to surplus.
- o 101 ByPass - A reversal of State support of the Town Line North By-Pass, prompted by what we feel were solely politically motivated factors within the Governor's Executive Council, caused the collapse of an acceptable solution for Dublin for the immediate future. The Town reaffirmed its determination to not accept other alternative routes within Dublin for consideration nor the widening of existing Route 101.

The deterioration of the local and regional economy, however, dictated the need to curtail spending as it was readily apparent that the tax burden from local, school, and county allocations was becoming increasingly difficult for many residents to cope with. As a result of this situation, the Town instituted aggressive cost reduction measures wherever possible and the Town collectively underran its 1990 Budget by \$79,016, thereby enabling us to return to a healthy surplus position and in fact use \$30,000 of this surplus to offset taxes. The recommended 1991 Budget is zero-based and lean, with no factored wage or salary increases, freezes on temporary help, etc. We have additionally asked our county representatives to adopt a zero-increase 1991 Budget and also supported aggressive cost-cutting at the school level. All department heads worked very hard to accomplish the 1990 underruns as well as support the lean 1991 Budget, and they deserve our thanks and gratitude. It should be noted that the Fire Department successfully fund-raised and purchased a compressor (eliminating the need for the Town to fund this item via taxes). The Highway Department, with a reduced workforce, completed the rebuilding of Church Street and installed a new bridge (Old Troy Road) and saved the Town substantial money in doing so by avoiding the need to subcontract most of this work.

It is becoming increasingly evident that the Town needs added revenue sources if it is to effectively deal with major needed infrastructural improvements. We believe that the recently zoned business park area is the economic linkage to this end and we encourage your support of this area's controlled development under the extremely able committee working towards this goal.

Finally, we wish to report that the Town's cash flow has been hampered by late payment of taxes, and we are accordingly continuing to borrow money in anticipation of taxes to meet operating expenses. Of greater concern, the number of abatement requests for tax relief has increased which are premised upon inequities in our tax structure, a fact which has been confirmed by our independent tax appraiser. For this reason, we are recommending that the Town be 100% revalued to insure that tax assessments are fair and just to all taxpayers, and we note that the cost of this effort can be fully met via a Capital Reserve Account established in recent years for that purpose.

Respectfully submitted,

John J. McKenna, Chairman
James S. Sovik
David R. Elder
THE DUBLIN BOARD OF SELECTMEN

12/29/90

RAJ

REPORT OF THE BUDGET COMMITTEE

The 1990 Dublin Property Tax Rate was set at \$28.77, an increase of \$2.07 or 7.7% over the 1989 rate. This increase is considerably lower than the double-digit increases of many of our surrounding towns. However, the impact of the current recession has made it difficult for many of our families to cope with any increase in property taxes. With this in mind, the Selectmen and the Budget Committee in their September memos to all department heads and committee chairpersons, pointed out the need for 1991 budgets to be very conservative - in fact be kept at 1990 levels or lower. The response and cooperation reflected in the Department and Committee 1991 budget dollar requests has been outstanding.

The Budget Committee has been holding meetings on a weekly basis since October 9, 1990. Three meetings were also held earlier in the year to review quarterly Departmental expenditures as mandated by the Municipal Budget Law.

At this writing the Committee is continuing to review and make adjustments. Budget appropriations for 1991 to be recommended to the Town Meeting will be less than the amount approved in 1990. The Committee feels that reductions that have been made are on a basis consistent with maintaining good Town services and public safety.

Income for the coming year has been more difficult to estimate. The problem the State of New Hampshire is having in trying to balance its 1991-1992 budgets could result in new reduction of amounts distributed to towns. For that reason, considerable time was spent in arriving at a conservative estimate of income for 1991.

Once again, it should be pointed out that the Committee's effort results in a budget for operating costs of the Town. As always, the 1991 tax rate will also include Dublin's share of the Cheshire County and Conval School

District budgets. The Budget Committee hopes that the increases in these budgets, especially with the added cost of the School District bond issue, will not negate the Town's budget reduction efforts and lead to another increase in the tax rate.

The terms of Committee members Ann Walsh and Don Spaulding expire this year and we thank them for their contributions to our deliberations. We thank Jim Sovik, Selectmen's Representative, for his support and hard work. Also we thank Valerie Holden, Administrative Assistant, for her help and cooperation. The Committee acknowledges with special thanks, the valuable service given by Julien McKee to the Town for 8 years as Chairman of the Committee. This year he has served as Secretary and the Committee is grateful that he continues to provide his counsel and advice.

Respectfully submitted,

Roy A. Johnson, Chairman
Nancy E. Campbell
John Harris
Julien McKee, Secretary
Donald Spaulding
Ann Walsh
Jim Sovik, Selectmen's Rep.

REPORT OF THE PLANNING BOARD

The Dublin Planning Board has had the opportunity to do some planning during 1990 in addition to the normal workload of subdivisions, boundary adjustments and site plan review actions. With assistance from the Southwest Region Planning Commission new Regulations Governing Earth Excavations were developed and adopted by the Board. Public hearings during July were attended by many of the owners and operators of gravel pits in Dublin.

Site Plan Review Regulations for Nonresidential Development were reviewed, the general standards concerning parking and loading areas were expanded and specified for most uses, and adopted by the Board in December after a Public Hearing.

The Zoning Ordinance and Land Use Regulations were reviewed with emphasis on those pertaining to the Business Park District in an attempt to be responsible to parties interested in developing commercial and business ventures. This work has been accomplished in conjunction with the Business Park Committee appointed by the Selectmen. Changes recommended are found in the proposed Warrant Articles for the 1991 Town Meeting.

All Planning Board records through 1984 have been incorporated into the archives of the Town.

SUBDIVISIONS:

Stephen McLellan	Map 6, Lot 3A	Adjustment	Approved
Paul Biklen	Map 3, Lot 72	2 Lots	Approved
Robert Begley and David Cutter	Map 8, Lot 3	4 Lots and Adjustment	*Approved
Robert Weis	Map 4, Lot 15	3 Lots	*Approved
Gordon B. Hayes	Map 8, Lot 7	3 Lots	*Approved
Albert Rajaniemi	Map 4, Lot 13	2 Lots	*Approved
Norma Whitney	Map 3, Lot 61	Adjustment	Approved

*Portion of Land Conservation Investment Program (LCIP).

SITE PLAN REVIEW:

Peter Pap	Map 17, Lot 15	Renovation	Approved
Mark Peterson	Map 17, Lot 5	Change in use	Approved
John McKenna	Map 8, Lot 27A	Conservation	Approved
Yankee Magazine	Map 16, Lot 35	Renovation	Approved

Board members attended the Municipal Law Lecture series conducted in Keene by the New Hampshire Municipal Association as well as several planning conferences sponsored by the Harris Center in Hancock, including a workshop entitled, "How to Make Cluster Planning Work." Evaluation of cluster planning and/or phased development must be ongoing to prepare for the expiration of our present Growth Management Regulation in March 1993.

The Board has accepted the resignation of Edward F. Whitney, Paul F. Biklen, Gordon R. Knight and Judson D. Hale, Sr. from the Dublin Bypass commission effective December 31, 1990. The original Route 101 Committee was formed in March 1977 and has worked long and hard to be the Town's authority on the bypass, suggested numerous ways to carry out the Town's wishes and be the Dublin representatives to discussions with other towns, as well as the State and Federal officials and all interested parties concerning this real and unsolved problem. They have served Dublin with pride and distinction for many years as a subcommittee of the Planning Board. For this service, we thank them and recognize their commitment and efforts for the Town.

The Board wishes to thank those citizens of Dublin who have attended our meetings and public hearings through the year and written their views on our actions. Only by your input do we know whether your considerations are being addressed in our attempts to improve the land use rules in our town and assist orderly growth and improvement in our lifestyle while maintaining the rural atmosphere of Dublin.

Respectfully submitted,

Daniel Walsh, Chairman
Paul Biklen
David Elder, Selectmen's Rep.
Betsey Harris
Diane Jensen, Secretary
Edward Kelly
Norman Sundstrom, Jr.

Alternates:

Donald Spaulding
Thomas Wright

REPORT OF THE DUBLIN ROUTE 101 BYPASS SUBCOMMITTEE

1989 ended with the understanding that the long-awaited EIS (Environmental Impact Study) was almost complete, with most of the information entered on DOT's (Department of Transportation) computer, and that release could come within two months. The Committee was aware that the opposition was working hard to persuade the politicians to block the issuance of the EIS, but it was advised by Councilor Streeter that the project would follow the established process, with EIS issuance, discussion and vote on the bypass route chosen by DOT.

On January 27 the Committee's Chairman received a xeroxed memo from Mr. Streeter, marked "Confidential" stating that he and Councilor Spaulding, representing Harrisville, were planning to release a Statement at the Executive Council Meeting on January 31, directing DOT Commissioner Stickney to cease all further work and planning activity for the Town Line North route (DOT's "preferred" route for a bypass).

The Statement, later ratified by the Executive Council, said "Councilor Spaulding and I are committed to modernizing Rt. 101 in and around Dublin Village and Dublin Lake, whether it be a more limited in scope bypass or extensive upgrading of the present roadway coupled with some sort of through truck traffic diversion from Dublin Village." The Statement also claimed that "present highway needs in other parts of the state" would "spell financial doom to anything being done in the Dublin area."

Mr. Streeter directed the setting up of two advisory committees; a Dublin Bypass Advisory Committee, to be appointed by the Selectmen, to re-study all potential bypass corridors within the Town, and extensive modernization of the present roadway; and the second one to be a Monadnock Region Highway Advisory Committee, to be chaired by Harvey Schwartz of Harrisville, "to study long-term east-west, north-south highway needs of the Monadnock Region."

When asked if he had advised the Selectmen and Representative Avery of this abrupt cancellation, he said that he wished to keep it quiet until the Executive Council Meeting, and so did not plan to advise anyone. Since this appeared to be unfair to the Selectmen and Mr. Avery who would get their first news of the decision from reporters asking for their comments, the Chairman disregarded the "Confidential" marking on the xeroxed memo and advised all concerned.

There followed a flurry of meetings with the Selectmen, the press, legal counsel, Mr. Vincent Schimmoler of the Federal Highway Administration which had already spent thousands on the EIS, Councilor Streeter, members of the technical and administrative staff on the Department of Transportation, Dublin's Senator, and others, plus letters stating Dublin's position and dismay to Governor Gregg, DOT Commissioner Stickney, and all members of the Executive Council. The conclusions reached were: that the Executive Council did have the legal authority to stop all work on the job; that neither the FHWA nor the DOT had been warned in advance; that "their legs had been cut out from under them" and they did not know what to do next; that the EIS supported Town Line North; that that route was still DOT's "preferred route" and appropriate from an engineering, environmental, and historic point of view; that the abrupt cancellation was purely political; and that nothing could be done about it.

On February 19 the Selectmen appointed an expanded Bypass Committee of thirteen members, chaired by Paul Biklen, with Mr. Avery and the Selectmen as ex officio members whose charge it was to consider Dublin's options and decide on a policy. At its first meeting the Selectmen were strong in their opinion that the only acceptable bypass routes were Town Line North or corridor B3, and that if neither of these routes was selected the Town's position should be "No Build." The Committee was not unanimously in favor of this stand, but the majority agreed and the Selectmen so advised the Governor's Council on February 23. After further correspondence with Mr. Streeter, they confirmed Dublin's position as Town Line North, B3, or No Build on April 2, 1990.

The Dublin Bypass Advisory Committee met several times to keep members informed of the on-going situation, but no particular action was taken, given the Selectmen's strong feeling that any move on its part in the form of deviation or modification would weaken Dublin's official position.

On June 20 the Selectmen disbanded the thirteen member Committee and decided "to revert back to the original Rt. 101 Committee in terms of size and membership;" that is, the Dublin Planning Board's Subcommittee with remaining membership of four. The Subcommittee agreed to continue for the time-being, in order to keep in touch with the bypass situation, and be aware of the actions of the Monadnock Region Highway Advisory Committee as they affected Dublin.

However, nothing has happened with respect to the bypass since June, and no action appears to be imminent. It is apparent that the Subcommittee, appointed by vote of the Planning Board on August 26, 1978, has come to the end of its useful life. It has represented the Town at hundreds of meetings over the years, participated in debates, Informational Hearings, two attempts to come to agreement with Harrisville at professionally run meetings, two two-day Corridor Hearings, interviews with press and radio, environmental agencies, historic preservation committees, State and Federal, and has kept the Town's copy machine busy with hundreds of letters and memos - all to no avail. It has therefore decided to terminate as of December 31, 1990.

Respectfully submitted,

Paul F. Biklen
Judson D. Hale, Sr.
Gordon R. Knight
Edward F. Whitney, Chairman

REPORT OF THE DUBLIN CONSERVATION COMMISSION

Protection of the water quality and shoreline of Dublin Pond has been a major concern of the Conservation Commission during 1990. The DCC continues to participate with the Garden Club in both the Lay Water Monitoring Program and a shoreline stabilization program. Frequent water testing has shown that the Pond remains in good condition for normal recreation activities such as swimming and boating. A possible problem of septic leakage continues to show up and will be watched in future testing. Volunteers are still needed to carry on the water tests; contact the DCC or the Garden Club.

To help in shoreline stabilization, the Cheshire County Soil Conservation Service advised and assisted the DCC in planting and seeding in the Cemetery Cove area. With the support of the Selectmen, The Dublin Lake Club, and a wind-surfers group, some rocks have been placed in badly eroded areas of the shoreline.

There has been continued activity at the Conservation Land near Howe Reservoir. At the recommendation of the County Forester and a wildlife specialist from UNH, a small area of dense hemlock has been thinned and seeded. Volunteers from The Dublin School helped clear trails. DCC members and friends spent many hours clearing brush. The property is now identified by a new sign donated by Pritchard Carved Signs. In December, the 1st and 2nd grades of the Dublin Consolidated School took a nature walk on the conservation land, led by Claudia Wagner of the Harris Center. The DCC has again made a donation of books to the school library.

During the summer, three rhododendrun plants were donated and planted next to the Town Hall.

Again this year, the roadside clean up day had to be cancelled due to foul weather. We do, however, wish to

thank the many individuals and organizations that have done considerable policing of our roadsides.

Other activities have included preparing a gravel pit inventory for the Planning Board, reviewing all fill and dredge permit applications with site visits when appropriate, and working with land owners on difficult sites involving steep slopes and wetlands. Members attended numerous meetings, seminars and workshops on conservation-related subjects including two regional meetings of Conservation Commissions.

In January an informational brochure on Dublin's Pond was mailed to Dublin residents and late in the year another newsletter was prepared for early 1991 mailing with the focus on conservation land.

Respectfully submitted,

Pierce Hollingsworth, Chairman

Curtis Burnham
Julie Crocker
Betsey Harris
Anne Havill
Mike Walker
Mike Walsh

REPORT OF THE DUBLIN PUBLIC LIBRARY

Sunday afternoon, January 21, 1990, the Library Trustees and the Library Planning and Building Committee held an open house to meet the architect, Michael Ingram, and view the proposed addition to the Library. 500 invitations were sent out. Unfortunately, one of the severest snow storms of the winter happened that day. However, the architect drove over from Manchester, some venturous people made it to the occasion. The model was at Town Meeting and on exhibit in the Reading Room of the Library for the rest of the year.

A summer reading program to encourage children to read using the theme, GET THAT READING RHYTHM, and their picture taken in a library scene brought forth 42 young people. Two parties were held. Films were shown all the year on Wednesdays. Andy's Playhouse gave a great performance of THE WIND IN THE WILLOWS to a captive audience of 85, the event taking place in the upper floor of the Town Hall.

The Trustees held six meetings during the year. The schedule for 1991, bimonthly meetings to be held in the Gowing Room of the Library on Tuesday evenings at 7:30. The dates are: February 12, April 9, June 11, August 12, October 8 and December 10. The Trustees invite you to attend.

New Hampshire library laws require that all public libraries file an annual report to the New Hampshire State Library, on circulation, acquisitions, books discarded, the cost of running the Library for the fiscal year. Our circulation for 1990: Adult fiction, 2,585; non-fiction, 1,526; juvenile, 2,566; magazines, 828; audio tapes and video cassettes, 284; paperbacks, 249; making a total of 8,038 materials circulated. 44 films were shown. Acquisitions: adult fiction and non-fiction, 230; juvenile books, 87; a new 20 volume Grolier student encyclopedia. We subscribed to 37 magazines, 2 newspapers, purchased 9 audio tapes and 19 video cassettes. We discarded 280 volumes and many paperbacks. We work persistently, it is as necessary as collecting!

Numbered registrations to protect the confidentiality of the 418 patrons. We kept a tally count of those who entered the Library doors during the year. The record is 4,832. This does not include the Dublin Extension group meetings, numerous Planning and Building Committee meetings, the census group to give them a place to look at their maps, to receive instructions for the task at hand. The elementary school children for two art appreciation events. The area Nubanusit Library Association in October. The landscaped parking lot is an invaluable asset to the Library.

My deepest appreciation to the Library Trustees, extended to the Library Planning and Building Committee for their dedication to the future of the Library and its services, their deep concern for this "gem of a building" in making any changes, and their belief in the Library mission statement.

We thank the many friends of the Library for volunteerism, gifts of money and so many good books, the buckets of colorful Inpatiens outside the entrance door, and the Christmas village exhibit. All give evidence of a sharing and caring community.

Respectfully submitted,

Dorothy Worcester, Librarian

REPORT OF THE DUBLIN PLAYGROUND

The Playground registered 45 girls and 68 boys from the ages of 5 - 15. The largest age groups consisted of 17 eight year olds, 14 five year olds, 13 six year olds 11 seven year olds, 10 ten year olds, 9 nine year olds, 9 eleven year olds, and 9 twelve year olds.

Perfect attendance went to Megan and Michael Hartwell, Molly and Emily Pinney, Nicholas Fox and A.J. Babb. A trophy was presented to Sarah McKenna for 5 years perfect attendance, to Nathaniel Fontaine for 6 years perfect attendance, and to Marguerite Fontaine for 11 years perfect attendance.

New activities introduced this year were: (1). A sleep-over for the children nine years and up (27 participated) - they went swimming, saw movies, and cooked S'Mores, before going to bed in the school gym; (2). Roller skating at Roller Kingdom in Tyngsboro, Mass. - 77 attended - parents that went included Bob Begley and Bill & Marcia Torphy; (3). Water Country and a Whale Watch from Portsmouth, N.H. - We had Water Country almost to ourselves and a very complete tour of the Isles of Schoals, but the whales were visiting cousins in the Pacific because the Atlantic was very rough that day, and some of the poor parents wished they were somewhere else too - 55 participated.

Wendy Dwyer returned for the 3rd year to do three movement Workshops for The New Hampshire Dance Institute.

A first this year was attending the Red Sox vs. Minnesota Twins game and witnessing the two triple plays which set a league record.

Overall winners of The Dublin Road Race were: Travis McKenna, Scott Begley, and Bryan Cudihee.

Winners of the 4-Square Championship were: Scott Begley, Sarah McKenna, and Nicholas Fox.

The Blob Award was presented to Liz Lawler and Sierra Dennis who tied with 4 Blobs each. Simon Steinbach, Nathaniel Fontaine, Scott Begley, Travis McKenna, and Heidi Torphy earned 2, Jeff Giaimo, Ingrid Eckstrom, Sarah McKenna, Emily Scott, Kristen Sovik, Liza Clark, Brendan Walsh, Nicholas Fox, Warren Smith, Jennifer Sussman, Tim Begley, Josh Friz, Brett Eckstrom, and Hannah Wolf earned 1 Blob.

The Unsung Hero Awards were presented to Nicholas Fox and Liza Clark for their helpfulness, good sportsmanship, high attendance, enthusiasm, cooperation, and willingness to try.

A Parents' Award was given to Margaret Cuddihee and Ed Dennis for their help with field trips, including the Whale Watch, and volunteering to do anything and everything for Playground. This award is called 'Beyond The Call of Duty.'

Our thanks for the generous gifts from Kathy and Gerald Wolf, The Emmanuel Church, The Dublin Community Foundation, Joan and Arthur Goldmann, Carr's Store, and The Dublin Recreation Committee.

The Playground wishes to recognize and thank other friends including Ed Dennis, Margaret Cuddihee, Sylvia Fox, Betty McIntyre, Louise Spencer, Maureen and Bob Begley, Jill and Gerry Lawler, Kieron Walsh, Bill Ray, Michelle Knapp, David Lesser, Jon Tirone, Pat McKenna, Dorcey Flynn, Eileen McBrien, Brian Barden, Conval, Wendy Dwyer, Rosamond Whitcomb, Polly Seymour, 'The Mountain Messenger,' and the Yankee Bulletin Board.

A special thanks to Mrs. Dorothy Worcester for making Wednesdays the highlight of our year. And a special thanks to Mrs. Ailen Scribner and to Glenna Eaves.

Respectfully submitted,

Dee Fontaine, Director

REPORT OF THE BUSINESS PARK DEVELOPMENT COMMITTEE

The Business Park Development Committee was established by the Selectmen in the Spring of 1990 for the purpose of determining the best use of the land in the Business Park District and assisting in its development. The Business Park District consists of approximately 40 acres off Route 101 and was zoned for business activity at the March 1990 Town Meeting.

There were two main purposes for the establishment of the Business Park District: (1) to have an area in Town for certain types of businesses and (2) to expand the Town's tax base. With these goals in mind, the Committee explored several different options, ranging from an outright sale of the raw land to the complete development of the site by the Town.

While considering the different alternatives, the Committee has also taken steps both to publicize the land and to make it more attractive for a prospective purchaser. The site has been registered with the State Office of Industrial Development, who has referred interested parties back to the Committee. In addition, letters were sent to many businesses within the state to advise them of the availability of the land.

Test pits have been dug and the land was surveyed to determine its exact boundaries. The Committee has also worked with the Planning Board to review the zoning regulations for the Business Park District and to clarify the requirements. Amendments to the zoning regulations and a warrant article for the district will be presented to the Town in March 1991.

Although the Committee feels that development of the site is important for the Town, we are also concerned with preserving the beauty of the area. Different alternatives will continue to be explored during 1991, so that the most beneficial use of the area can be made.

Respectfully submitted,

Diane DeNaples Jensen, Chairman

Norman Davis
Chris Flynn
Dick Hammond
Hank Scott
Dan Scully
Ned Whitney
Jim Sovik, Selectmen's Rep.

REPORT OF THE POST OFFICE LANDSCAPING COMMITTEE

Another early deep freeze and virtually snowless winter. There was a showing of daffodils last spring, but less than half of those planted in the fall of 1989 survived. Spring clean-up took place in April when Committee Members and Dublin School students swept, raked and spread loam and grass seed where needed.

Spring planting purchases included two flowering crab trees in front, nine laurel bush "fill-ins" in front of and on the east side of the building, and three lilacs at the building's northwest corner.

We gratefully accepted donations of plant material from Betsey Harris, Nell Schwartz, Nancy Burrage, Peter Carleton, Mary Elizabeth McClellan, Zaiga Greenhalgh, Ann Carlsmith and Ellen Lee Kennelly. These plantings included daylillies, hostas, ornamental grasses, Siberian and swamp irises plus wild shrub rose seedlings.

We are indebted to Charlie Pillsbury who, with his crew, donated time to hack big weeds and scrub growth in and around the swale; to Net Whitney's son-in-law, Gary Robinson, who removed a large dead tree; and to Brian Barden who leveled piles of sand and gravel rubble at the rear of the property.

There is now a framed calligraphy donor's plaque on the wall to the left of the inner door of the Post Office entrance vestibule. It lists the names of all who gave financial support to the Post Office renovation, or volunteered work time and donated plants and material for the landscaping.

1990 brought to a close the landscaping project except for three more lilacs for spring planting. We wish to thank Committee Members for serving -- for their good advice and physical work. The Committee is now considered officially dissolved.

In 1988 the Garden Club of Dublin chose the Post Office landscaping as a civic project and has been extremely generous with their interest and financial support for which we are eternally grateful.

Respectfully submitted,

Mary Elizabeth McClellan, Co-Chairman
Nancy F. Perkins, Co-Chairman

Jean Barden Alice McKenna
William L. Bauhan Edward F. Whitney
Nellie Crossley Story Wright

REPORT OF THE HIGHWAY DEPARTMENT

The year started off with ice build-up, but nowhere near as bad as last year. By cleaning out the ditches in the bad spots, it helped keep water running. We still have some bad spots and will keep working on them. There are several roads we have on our schedule to be ditched, install culverts, under drains, and shim.

We had our usual mud this spring. Things dried out and we started grading, ditching, and removing large rocks from the roads. The Highway Department did a lot of culvert cleaning on the Upper Jaffrey Road, Cobb Meadow Road, Goldmine Road, Old Troy Road, Old Harrisville Road, Page Road and the Old Marlborough Road.

We have completed two pretty good size jobs this year. We worked on Church Street, which consisted of ditching, extended the culvert by the church, cleaning all the culverts and pulling out some of the bigger rocks that were sticking out of the road. Most of the road was shimmed with hot top. We also rebuilt the Old Troy Road bridge. We rebuilt one abutment and wing wall, replacing all of the steel stringers and built a bridge deck with pressure treated 2 x 6's laminated together. We also sealed Windmill Hill Road and Parsons Road.

I hope, in the near future, we can go ahead with the ten year road improvement plan. We have to think about bringing some of the Town roads up to reasonable standards.

The Landfill Recycling Center did very well. We cut down on the amount of trash going into the compactor, therefore the tonnage was cut down and the cost was reduced.

We did some paving around the new building. This makes it easier to get to the glass bins, which were built this year, and load paper and cardboard into the trailer.

I want to thank the residents of Dublin for their recycling efforts and support.

Respectfully submitted,

Brian Barden
Road Agent

REPORT OF THE DUBLIN POLICE DEPARTMENT

A Police Officer's work requires an even temperament, tolerance, and understanding. His presence, availability and visibility most certainly, in a community such as our, helps to keep the peace and protect life and property. As a troubled 1991 begins with numerous problems, I believe our officers must be very alert.

The Police Department issued approximately 460 citations for violations. We have also arrested and prosecuted numerous criminal cases, plus several felony arrests with indictments obtained by the Grand Jury. We have cases pending Superior Court.

Fifteen people were arrested for Driving While Under the Influence and all convicted.

We had 51 traffic accidents with a total of 28 persons being transported via ambulance to area hospitals with minor or very serious injury.

I am happy to report that we did not have a fatal accident during the year 1990.

We are continually investigating with other agencies. We have solved several crimes and are currently working on those unsolved.

I would like to express my appreciation to my officers, Town, State, and County Agencies who have assisted the Dublin Police Department.

Respectfully submitted,

Robert N. McLean, Chief

REPORT OF THE TOWN FOREST FIRE WARDEN
AND STATE FOREST RANGER

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

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

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

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

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

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

FOREST FIRE STATISTICS - 1990

	<u>STATE</u>	<u>DISTRICT</u>	TOWN OF <u>DUBLIN</u>
Number of Fires	489	51	1
Acres Burned	473	15.5	spot

Respectfully submitted,

Brian Barden, Forest Fire Warden
Robert Steward, Forest Ranger

REPORT OF THE HEALTH OFFICER

A major concern in 1990 was water quality. Numerous requests were received regarding testing procedures for drinking water as well as concerns of the quality of water in some of the streams and lakes in the Town. Drinking water samples are no longer tested at the Keene laboratory and it is suggested that anyone wishing to have their water tested, contact the State laboratory for this purpose. Sample containers may be obtained from the laboratory by calling 271-3445 in Concord. Groundwater tests were also performed relative to re-licensing of a junk yard.

With the slow-down in the economy, there were fewer requests to witness test pits for new construction, however more requests relative to replacement and/or expansion of failed or inadequate septic systems were received.

In June, a number of test pits on the Industrial Park land were logged.

There continues to be requests for assistance or information regarding possible septic failures, water contamination, building conversions and/or expansion, sub-division and wetlands delineation.

Several seminars were attended relative to new laws and regulations relating to Health Officer duties.

Respectfully submitted,

Pierce Hollingsworth
Health Officer

REPORT OF THE SITE INSPECTOR

This year there were 6 permits issues for new homes. In addition to the new dwelling permits, the following permits were issued:

28 renovations & additions
1 garage
2 barns

Respectfully submitted,

Brian Barden
Site Inspector

REPORT OF THE DIRECTOR OF CIVIL DEFENSE

1990 was a quiet year for the Civil Defense Office. The radiological equipment was inspected.

I have attended two seminars which were about storms and their effects on communities.

Respectfully submitted,

Brian Barden
Civil Defense Director

REPORT OF THE SOLID WASTE COMMITTEE

Thanks to a positive acceptance to recycling on the part of both Town residents and Solid Waste facility employees, Dublin was able to maintain a highly effective program in which our projected solid waste disposal tonnage was reduced and unspent monies returned to surplus to offset taxes.

A new glass crushing system with storage bins was installed, funded primarily by State and private organizational grants. Approximately 1,200 tires were removed in 1990 for proper disposal, as were all metal products including aluminum. 49.77 tons of paper products were recycled, baled, and sold. The Town is continuing to recycle and stockpile tin, with removal planned for summer of 1991. Certain areas of the recycling center were paved (with funding from grant monies) for easier public and fork lift access. The Town has applied for grant monies to partially fund a waste oil furnace for the Town Barn in 1991 and, if successful, we will accept waste oil in late 1991 as well as offset fuel costs for that building. (The Town Barn is our highest fuel oil user at approximately 3,000 gallons per year).

Water testing of the monitoring wells around our capped landfill continued under the direction of committee members Dr. Augustus Crocker and Pierce Hollingsworth (Health Officer) and test results appear to be within acceptable limits.

The largest Solid Waste issue facing Dublin in 1991 focuses upon whether continued participation in the regional 53-B Solid Waste district offers sufficient potential benefit which justifies our ongoing membership costs. Our assessment is that Dublin, by virtue of having closed its landfill to State requirements, having a fully facilitized recycling operation in place, and having a long-term renewable contract for waste disposal to a state-approved, environmentally acceptable lined landfill, is in reality subsidizing the efforts of other member communities who are struggling to accomplish what we have already independently completed. Further, the likelihood that a regional solution will soon develop with meaningful economic benefits seems remote.

We therefore recommend your support of a warrant article which would give the Selectmen the authority to withdraw from the 53-B Solid Waste District if it is deemed to be in the Town's interest to do so.

Respectfully submitted,

Brian Barden, Superintendent
Dr. August Crocker, Dist. Rep.
Pierce Hollingsworth, Health Officer
Roy Johnson
James Sovik, Selectmen's Rep.

REPORT OF THE LOCAL INITIATIVE TASK FORCE

In December of 1990 the LCIP Task Force submitted to the Trust for New Hampshire Lands completed documentation for the creation of the Mud Pond Conservation Area, which consists of 217.375 acres of land which the Town will own, two easements, and 19.5 acres already owned by the Fish and Game Department and the Conservation Commission.

The fundamental purpose of setting aside the Mud Pond Conservation Area is to preserve it forever as a beautiful natural resource for recreation such as hiking, canoeing, and fishing for the citizens of the Town of Dublin. The Conservation Commission will be responsible for oversight of the area in its present undeveloped state.

The cooperation and generosity of a number of citizens have made it possible to assemble part or all of some fourteen different properties into a significant conservation area of exceptional value and with minimal loss of tax revenue. The Task Force expresses its deep appreciation to: Robert K. Begley, David Cutter, Annabelle Dupree, John W. Harris, Gordon B. Hayes, Tauno and Jane S. Kauppi, Albert and Mary Rajaniemi, Robert P. and Mary D. Weis, and C. Mitchell Wenigmann. We are grateful as well to anonymous citizens who underwrote substantial required survey and appraisal costs.

The Chairman wishes also to express his appreciation to the members of the Task Force who served so patiently and faithfully. We are all grateful to Bob Blanchette and Pam Snitko, sometime members of the Task Force, who served briefly but effectively.

Respectfully submitted,

Bruce McClellan, Chairman

Betsy Harris
Mary McKee
Francis McKenna
Nancy Perkins
Donald Spaulding
Story Wright

REPORT OF THE ARCHIVES COMMITTEE

In the fall of 1985, the Archives Committee agreed with the Selectmen to organize the Town's long-neglected records without cost to the Town. Five years later, this project is complete. Over the last five years, we have collected, sorted, catalogued and filed in acid-free folders and boxes all the Town's archives we could find. From now on, the Town will have to bear the expense of keeping its archives up to date. As long as they are kept current, this expense will be minor.

There are, however, two major problems. The first is that the Town's fire-proof vault is so full that half the archives are at risk of being destroyed by fire. For its own sake, as well as to comply with RSA 41:59, the Town needs to build more fire-proof storage.

The second problem is that so many of the records are missing. These range in date from the very earliest (Deacon Eli Morse's Book) to the pre-1974 records of the Board of Adjustment.

Missing records continue to surface from time to time. A gentleman from Massachusetts recently sent us the minute book (1852-1916) of the Trustees of the Appleton Fund.

There must be many more Town records in Dublin attics and cellars. All these records - last year's or last century's - **are the property of the Town.** Neither time nor circumstances can ever turn them into private property.

Please help us fill in the gaps. The Archives Committee will gratefully receive anything in the way of Town records and promises to ask no questions.

* * * * *

We welcome visitors at the temporary Archives Room in the Main Street end of the Post Office building. We are open most weekday mornings.

The Committee and the Town are indebted to Arnold (Chip) Bailey of High Ridge Road for his expert help with computer problems.

Nancy E. Campbell
John W. Harris

REPORT OF THE MONADNOCK ADVISORY COMMISSION
TO THE TOWNS OF:
JAFFREY, DUBLIN, MARLBOROUGH, TROY AND FITZWILLIAM

The 1990 session of the State Legislature gave the Monadnock Advisory Commission a new "charter" and definition of the Monadnock highlands to include Little Monadnock in Fitzwilliam. The Commission includes two members from each of the five towns, and is required to report annually to the Towns on its activities and concerns. During 1990, the Commission has been actively involved in developing policies to guide future management and development activities on those lands owned and leased by the State of New Hampshire, currently totalling 4,635 acres.

The purposes of the Monadnock Commission are:

- I. Guide the Department of Resources and Economic Development planning efforts to ensure the integrity of this National Natural Landmark.
- II. Assist the Department in the formulation and adoption of a long-range plan.
- III. Recommend specific management policies and practices.
- IV. Assist the Department in acquiring lands and rights in land.
- V. Meet at least annually.
- VI. Report annually to the Commissioner on any threats to the integrity of these lands.
- VII. Issue an annual report to the communities.

We would welcome your thoughts about the preservation of these unique highlands.

Members of the Commission are:

Jaffrey: H. C. Royce, Peter Davis
Dublin: Betsey Harris, Bruce McClellan
Marlborough: Ernie Linders, James Everard
Troy: William Mattson, David Adams
Fitzwilliam: Donald Crutchley, Thomas Parker

Respectfully submitted,

H. C. Royce, Chairman

TOWN OF DUBLIN, N. H.
 TAX COLLECTORS REPORT

FISCAL YEAR ENDED DECEMBER 31, 1990

	LEVIES OF		
-DR-	1989	1990	FRICP
UNCOLLECTED TAXES - BEGINNING OF FISCAL YEAR			
Property Taxes	\$205,719.65		
Resident Taxes			\$5,730.00
Land Use Change Tax	3,260.00		2,873.24
Yield Taxes	433.97		2,640.31
TAXES COMMITTED TO COLLECTOR:			
Property Taxex		\$1,903,751.47	
Resident Taxes		7,850.00	
Land Use Change Tax			
Yield Taxes		3,082.37	
ADDED TAXES:			
Property Taxes		1,713.48	
Resident Taxes		2,180.00	
OVER PAYMENTS:			
a/c Property Taxes	64.35		
INTEREST COLLECTED ON DELINQUENT TAXES:			
		15.00	
PENALTIES ON COLLECTED RESIDENT TAXES			
	105.00		74.00
TOTAL DEBITS			
		2,119.45	
EXCESS CREDITS			
		\$ 1,924,917.99	\$11,317.55
TOTAL DEBITS			
		\$226,585.84	

CONTINUED: TAX COLLECTORS REPORT

	-CR.- 1990	REMITTANCES TO TREASURER DURING FISCAL YEAR 1989	PRIOR
Property Taxes	\$1,579,137.02	\$207,903.45	
Resident Taxes	8,480.00	1,090.00	\$740.00
Land Use Change Tax			
Yield Taxes	2,133.48	241.85	
Interest On Taxes	1,270.14	14,383.42	
Penalties On Resident Taxes	15.00	105.00	74.00
ABATEMENTS MADE DURING YEAR:			
Property Taxes	18,160.95		
Uncollected Taxes End Of Fiscal Year			
Property Taxes	313,222.51		
Resident Taxes	1,550.00	2,170.00	4,990.00
Yield Taxes	948.89	692.12	2,640.31
Land Use Change Tax			
Excess Debit-Property Resident			
Excess Credit-Property Resident			
TOTAL CREDITS	\$1,924,917.99	\$226,585.84	\$11,317.55

TOWN OF DUBLIN, N. H.
SUMMARY OF TAX SALES ACCOUNTS

	1990	1989	PRIOR
FISCAL YEAR ENDED DECEMBER 31, 1990			
Balance of Unredeemed Taxes beginning of fiscal year;		\$52,058.06	\$22,960.58
Taxes Sold To Town During Current Fiscal Year	\$87,701.21		
Taxes Collected After Lien Execution:	582.12	2,369.23	117.33
TOTAL DEBITS	222.00	363.00	316.50
	\$88,505.38	\$54,790.29	\$31,394.41
 Remittance to Treasurer During Year:			
Redemptions	\$17,892.88	\$13,130.75	\$20,965.45
Interest & Cost After Lien	804.12	2,732.23	8,433.83
Unredeemed Taxes End Of Year	69,808.38	38,927.31	7.45
TOTAL CREDITS	\$88,505.38	\$54,790.29	\$31,394.41

BIRTHS RECORDED IN DUBLIN, NEW HAMPSHIRE
FOR THE YEAR 1990

DATE	FATHER'S NAME	MOTHER'S NAME	CHILD'S NAME
01/03/90	Paul Joseph Carabello	Catherine Marie Yeo	Jonathan Paul Carabello
02/02/90	Lewis Irwin Hansen	Janice Ruth Brown	Laura Abigail Carol Hansen
02/19/90	Paul William Scott	Cynthia Nielsen	Allison Scott
03/07/90	Lewis Gene Webber	Amy Jo Curtis	Eben Curtis Webber
05/01/90	James Robertson Trowbridge	Laura Love	William Saylor Trowbridge
05/02/90	Jeffrey William Elliott	Nancy Lynn Anderson	Heather Rose Elliott
07/18/90	David Richard Levene	Grisel Carcia	Matathew Jorma Levene
08/07/90	Brett Allen Koskela	Karen Leslie Ross	Levi Brett Koskela
09/05/90	Ernest Edward Bernier	Julie Marie Pointer	Brittany Grace Bernier
1/01/90	Daniel Jon McBrien	Eileen Mary Worsowicz	Ethan McBrien

MARRIAGES RECORDED IN DUBLIN, NEW HAMPSHIRE
FOR THE YEAR 1990

DATE	NAMES	RESIDENCE
06/09/90	Matthew Richard Hale Sarah Dustin Elder	Keene, NH Dublin, NH
06/30/90	Philip Edward Page Jennifer Greene Kilson	Lexington, MA Lexington, MA
06/30/90	Theodore Philip Judd, Jr. Monica Elaine Pass	St. Charles, MI Merrill, MI
08/04/90	Charles Francis Huschle IV Louise Tucker Auchincloss	Conway, MA Conway, MA
08/11/90	Jens Henrik Molbak Catherine Blair Carleton	Woodinville, WA Dublin, NH
08/11/90	Iain Knight Walton Tracey Rebecca Bean	Dublin, NH Dublin, NH
08/18/90	David Wolpe Rosemary James	Los Angeles, CA Los Angeles, CA
08/25/90	John Kuchtic Hannah Laws Kilson	Belmont, MA Belmont, MA
08/25/90	Michael T. Ewing Nicole T. Brown	North Quincy, MA North Quincy, MA
08/25/90	Daniel A. Knight Kristie S. Rocheleau	Plainsboro, NJ Plainsboro, NJ
08/25/90	Frank Kendo Berfield Caitlin Margaret Doyle	Manhattan Beach, CA Santa Monica, CA
09/15/90	Mark Ryan Madden Jane Tyler Yeomans	Simmsbury, CT Dublin, NH
10/13/90	Joseph George Hugren, Jr. Kim Marie Hopkins	Hancock, NH Dublin, NH
12/21/90	Wade Alan Stratton Britt Alise Bastoni	Dublin, NH Dublin, NH

**DEATHS AND BURIALS RECORDED IN DUBLIN, NEW HAMPSHIRE
FOR THE YEAR 1990**

DATE	NAME	AGE	PLACE OF DEATH
12/06/89	David A. Rebolledo	10 Days	Hanover, NH
01/21/90	Alfred G. Pellerin	78	South Pasadena, FL
02/13/90	Nils G. Peterson	86	Keene, NH
02/16/90	Elizabeth Forbes Bauhan	56	Peterborough, NH
03/15/90	Charles H. Tielinen	74	Peterborough, NH
04/06/90	Nancy D. Allis	83	Cambridge, MA
06/11/90	Isaac Davis White	89	Hanover, NH
07/20/90	Hildreth Mason Allison	93	Peterborough, NH
07/20/90	Thomas D. Leonard, Jr.	86	Pipe Creek, TX
08/08/90	Alfred Mark Briggs	54 Minutes	Keene, NH
09/15/90	John H. Boutwell	75	Manchester, NH
10/10/90	Neima K. Rajaniemi	85	Peterborough, NH
11/05/90	Harold T. Shook	83	Pittsfield, MA
11/10/90	Lester Freeman Brown	76	Peterborough, NH
11/15/90	Lillie K. Tastula	78	Peterborough, NH
12/01/90	John Weidner	---	---

BROUGHT TO DUBLIN FOR REBURIAL:

01/15/70	Virginia Louise Spiker	58	Norwalk, CT
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UNCOLLECTED PROPERTY TAX AS OF DECEMBER 31, 1990

Adventist Health Systems	\$55,838.00
Albano: John S.	2,249.81
Alex: Charles G.	1,513.16
Bailey: Arnold B.	824.37
Bartlett; Francis & Gail	955.26
Bauhan: William L.	3,911.63
Beal: Jeffrey	110.14
Begley: Robert & Cutter D.	440.18
Bernier: Raymond	977.23
Beynon: William & Wagner: D	2,772.34
Blodgett: Anne B.	2,367.77
Brening: Mark C. & June C.	1,706.06
Brighton: Nancy P.	7,616.85
Brighton: Kenneth C.	230.30
Brown: Lester & Amy	1,812.86
Burnham: Curtis & Elaine	2,295.85
Burnham: Paul & Edith	2,585.33
Bushway: Francis & Helen	11.51
Carroll: John J. & Roger K.	1,196.83
Carter: Marijke DeBoer	2,246.94
Coutu: Albert & Aline	13,727.60
Curran: Maurice J. III	3,061.13
Cvirko: Deborah & Fox: J	1,859.98
Darobsum: Inc.	20.14
Delnero: Cheryl	686.19
Delrossi: David & Elaine	4,003.35
Dublin Christian Academy	20,918.66
Duval & Yvan & Linda	1,460.08
Egan: James & Mary Ann	4,010.54
Ehman: Evan	2,618.79
Exel: Richard & Leecia	1,134.93
Fontaine: Stephen & Persis	3,028.39
Friz: Richard & Madeline	2,052.64
Geddes: Paul	759.53
Giblin: John T.	2,327.84
Goodyear: Zachary	282.36
Haase: Franz & Louise	3,778.94
Harris: Delores J.	1,526.25
Hayashi: Hiroshi & Masako	57.54
Hill: Daniel & Patricia	2,868.37
Hoekstra: Peter Jr. & E	1,588.63

UNCOLLECTED PROPERTY TAX CONTINUED

Hollingsworth: Pierce	414.64
Horton: Martin & Betsey	2,961.87
Jamgochian: Albert Jr. & B	3,009.35
Johnson: James & Susan	479.27
Korpi: Robert R.	1,821.14
Kurilla: John & Lauri	1,054.42
Landriani: Robert & Cheryl	1,614.00
Lowe: Perry & Michael	861.08
Martin: Richard	7,511.85
Mitchell: Harlan & Shirley	717.81
Mitchell: James	339.49
Molnar: Kenneth & Melanie	1,632.25
Monadnock Excavation Corp	323.66
Murphy: James & Jean	725.00
Nannini: Carl & Bonnie	1,506.11
Niemela: Sanfrid & E	2,432.50
Norton: Frederick & Sue	3,669.62
Pap: Peter B.	5,639.43
Pickford: James C.	205.71
Pinney: Allan & Beth	1,428.43
Plante: James & Margaret	3,918.54
Pockett: Arol III & Rita	1,590.98
Preston: Sarah	4,073.84
Rowe: Florence	2,102.63
Simard: Raymond & Dorothy	2,059.53
Snitko: Walter & Pamela	1,185.39
Susmann: Arthur & Laura	1,887.31
Thayer: Sherman	22.70
Vanderbilt: Thomas & Jay	4,223.51
Vanni: Peter	1,717.92
Walker: Patricia	1,309.04
Webber: Lewis & Amy	500.00
Whitney: Priscilla	3,908.40
Worcester: Delores	2,344.76
Young: Mark & Watson: R.	215.78
Baldwin: Steven A.	869.76
Beard: Edwin & Elizabeth	134.15
Benoit: Janet & Raymond	852.72
Birch: David & Louisa	96.37
Blanchette: Steven & Kelly	928.72
Brown: Christopher	976.08
Brown: Milton & Vickie	528.13
Brown: Robinson & Rowena	976.08

UNCOLLECTED PROPERTY TAX CONTINUED

Christian: Gerald & Cheryl	1,313.77
Davies: Glen & Debra	361.74
Diffenderfer: Donovan & Reva	896.53
Dombrowski: Edward & Patricia	646.97
Donogan: Kevin & Maureen	1,898.20
Dunning: Dennis	433.41
Eaves: Glenna	819.24
Ehmann: Evan	1,403.60
Fallow: Elise	1,875.73
First NH Bank NA	127.21
French: Paul & Marlene	1,682.32
Glenn: William	56.28
Gosselin: Ronald	1,801.56
Grant: Irene	2,297.95
Greene: R. Alan & Christy L.	178.09
Greenwood Brook Realty Trust	528.13
Hewitt: Peter & Luan	1,898.20
Hoyt: Henry S. Jr.	3,399.34
Jenkins: Jane	1,000.75
Kenney: Thomas	3.85
Kilson: Martin & Marion	842.99
Lanteine: Carlton & Barbara	1,485.83
McIntyre: Elizabeth	246.00
McLeod: David & Mary Beth	414.19
O'Rourke: Daniel & Frances	1,544.54
Phennah: Sharon	1,023.11
Plante: Arthur & Beverly	528.21
Porter: Barbara	2,419.87
Rajaniemi: Theodore & Joan	451.03
Roche: Donna & Thomas	138.78
Summers: David & Frank	942.16
Summers: William & Faith	511.94
Thomas: Peter & Erdman: Pam	31.61
Werden: David & Louise	3,011.60
West: Richard & Diane	1,434.83
Worcester: Jeanne	127.20

UNCOLLECTED RESIDENT TAX FOR 1990

Ahman: John	Jamgochian: Albert K. Jr.
Bauhan: Tina	Jamgochian: Barbara
Berger: Joan	Jenkins: Jane
Bernier: Ernest	Kaplin: Stephen
Blanchette: Melanie	Kaplin: Ellen
Bogni: Janet	Kaplin: Julie
Boozer: Jonathan	Lary: William C. Jr.
Brown: Amy	Kutrabas: Paul S.
Burnham: Moira Cameron	Lanteine: Barbara
Burnham: Diana C.	Lanteine: Albert
Carter: Herbert	Lustenberger: Scott
Carter: Patricia	Mattox: Margaret Z
Chamberlain: Shirley	McLean: Alene R.
Christian: Cheryl	McLean: Ernest L., JR.
Christian: Gerald	McPeake: John
Coutu: Aline	Meuse: Dale
Drain: Randolph	Miller: Joseph
Duval: Yvan	Mika: Richard
Duval: Linda	Morrison: Sandra
Edick: Robert	Nyre: Patrick
Field: Brenda	Nyre: Rebecca
Fitzpatrick: Donald	Pap: Jenny
Flanders: James	Pap: Peter
Flanders: Kim	Parker: James W.
Fox: Allan J.	Patterson: David M.
Fox: Mary	Plante: Elizabeth L.
Gilligan: Cynthia	Plante: James L.
Greene, R. Alan	Plante: Margaret
Greene, Christy Lee	Proctor: Frank
Hall: Malcolm	Proctor: Andrea
Harvey: Joseph	Peterson: Scott B.
Harvey: Kelly	Rajaniemi: Brian
Hastings: Theresa	Rajaniemi: James
Hastings: William B. Jr.	Rajaniemi: Matther
Heckman: Christopher	Reiners: Susan
Henzel: H. James	Richardson: Dennis L.
Hicks: Nancy	Richardson: Annette T.
Hutchinson: Anne E.	Richardson: Kenneth W.
Hutchinson: T. Gordon	Slivinski: Charlotte
Jackson: Brian	Spaulding: Donald T.
Gilbert: Stephanie A.	Sullivan: James B.
James: Fredricka	Thomas: Cailin

UNCOLLECTED RESIDENT TAXES FOR 1990 CONTINUED

Vanderbilt: Thomas
Vanderbilt: Jay
Young: Patricia
Walsh: John
Walsh: Martha
Whitney: Elaine M.
Whitney: David Jr.
Wright: T. Spencer
Wright: Judith

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