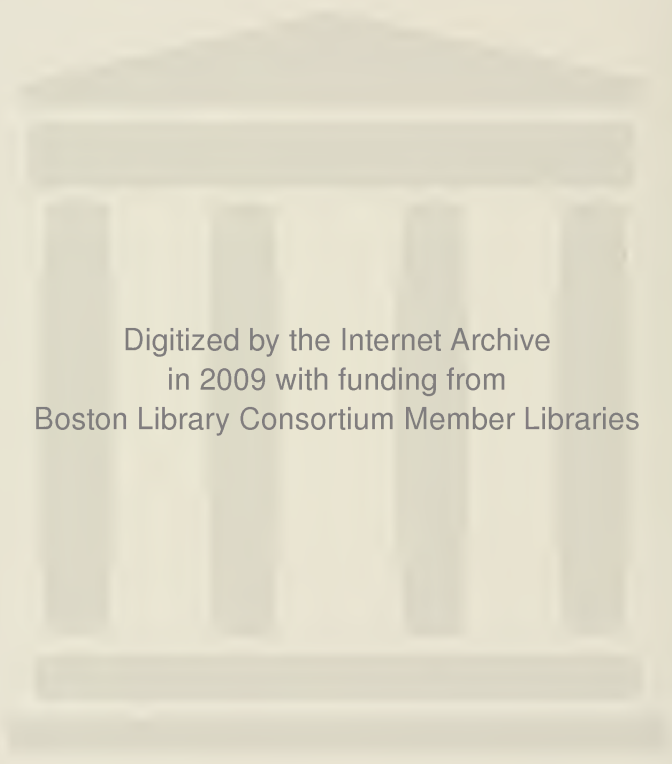


NHamp  
352.07  
E645  
1997

Annual Report  
of the  
Town Offices  
of the  
TOWN OF EPSOM  
New Hampshire



For the Year Ending  
December 31, 1997



Digitized by the Internet Archive  
in 2009 with funding from  
Boston Library Consortium Member Libraries

<http://www.archive.org/details/annualtownreport1997epso>

Annual Report

of the

Town Offices

of the

TOWN OF EPSOM

New Hampshire

For the Year Ending

December 31, 1997





## FAREWELL TO A FALLEN OFFICER

### JEREMY T. CHARRON

MARCH 18, 1973 - AUGUST 24, 1997

Jeremy Todd Charron came into the world on March 18, 1973. Always goal oriented, he set his sights on a career in law enforcement while still a youngster in school and then directed his life toward that goal. Nicknamed "Crash", he always wanted to be a Marine and a State Trooper. A role model and born leader, he graduated president of his high school class in 1992, then joined the United States Marine Corps where he proudly served 4 years on active duty. Then it was part-time employment as a police officer for the Epsom Police Department, wearing his uniform and badge ever so proudly. Jeremy excelled in this position, always striving to be the best and better himself, feeling second place was never good enough. As a result, under the sponsorship of the town of Epsom, it was on to the New Hampshire Police Academy for full-time certification as a police officer, graduating on July 11, 1997.

This would be the final goal Jeremy would be permitted to attain, before his life was tragically taken from him in the early morning hours on August 24, 1997. That day, a richly vibrant life, filled with vitality, determination, and good humor, was senselessly cut short. What one could easily describe as a routine traffic stop, led to the end of what we all assumed would be a long and prosperous life, and promising career.

Jeremy gave his life protecting ours, so we could live in safety and security. He may be gone now, but not forgotten. Certainly not by his mother and father, or brothers and sisters. Certainly not the grateful community that bid him a hero's goodbye. And most certainly not by the men and women in uniform he was so proud to call his comrades. His death will not have been in vain, as these officers continue to protect and serve. Not only in Epsom, but the State of New Hampshire, the entire Country, and around the World.

It is important now, to take time to say thanks to all those men and women who walk into harms way everyday for us. The same way Jeremy so willingly walked, and remember how he gave the ultimate sacrifice, and how proud he was to be an American.



CITIZEN OF THE YEAR  
1997

Nancy Claris, a life long resident of Epsom, is well known in the town as the Director of the Epsom Public Library. For almost 20 years, she has worked tirelessly to develop the library's collections and programs to meet the needs of all the town's citizens. She has organized book discussion groups, children's' and adult programs, the books to shut-ins program, book sales at Old Home Day.

Under her direction, the Epsom Public Library has become an information age resource, while keeping the warm, helpful atmosphere of an old fashioned library. Because of Nancy, the EPL is recognized as one of the best small town libraries in the state.

In addition to her work at the library, Nancy has always "been there" for any individual, group or organization that needs help. She has been an active volunteer for the town's 4-H program, the Historical Society, the Epsom Central School, the Old Home Day Committee and the New Rye Church. Just about every group in town has benefited from her willingness to donate time, energy and talent.

Nancy is the daughter of George and Madeleine Brown Yeaton. She has two daughters, Jessica Claris Emond and Rebecca Claris. Nancy and her husband, Armand, live on North Road in the Yeaton Tavern, one of the town's historic landmarks.





## TABLE OF CONTENTS

Auditor's Report.....	41-50
Balance Sheet.....	37
B.C.E.P. Solid Waste Report.....	109
Capital Area Mutual Aid and Fire Compact Report.....	89 & 111-113
Community Action Report.....	103-107
Comparative Statement /Appropriations & Expenditures..	40
Conservation Commission Report.....	101
Employee Wages and Fees.....	56&57
Epsom Fire Department Report.....	87&88
Epsom Fire & Ambulance Billing Report.....	91
Epsom Fire & Rescue Summary of Calls.....	90
Epsom Fire & Rescue Association Report.....	93
Forest Fire Warden & State Forest Ranger Report.....	94
Highway Department Report.....	98
Library Report.....	76-81
Overseer of Public Welfare Report.....	100
Planning Board Report.....	95
Police Department Report.....	82-86
Rescue Department Report.....	92
Schedule of Town Property.....	51&52
Selectmen's Report.....	38&39
Summary of Payments.....	55
Summary of Receipts.....	53&54
Summer/Winter Maintenance.....	58-60
Tax Collector's Report.....	63-66
Town Budget 1998.....	30-35d
Town Clerk's Report.....	61&62
Town Counsel's Report.....	70
Town Meeting Minutes of 1997.....	10-23
Town Officers.....	5-9
Town Warrant 1998.....	24-29
Treasurer's Report.....	67-69
Trust Funds.....	72-75
Visiting Nurse Report.....	103
Vital Statistics.....	114-119
Webster Park Commission Report.....	108
Zoning Board of Adjustment Report.....	96-97a
Zoning questions for 1998.....	71
Zoning Compliance Officer's Report.....	99
Epsom School District Report/Auditor's Report.....	124-156
Epsom Village Water District Report.....	120-123



T O W N O F F I C E R S

Term Expires

Moderator

Paul E. Martell 1998

Assistant Moderator

Ashton Welch

Selectmen

Laurence D. Yeaton 1998

John F. Hickey 1999

Maurice L. Lussier 2000

Town Clerk/Tax Collector

Merilee Ellsworth 2000

Deputy Town Clerk/Tax Collector

Vicki A. LeCain 2000

Treasurer

Paula S. Anderson 1998

Representative to the General Court

Charles Yeaton

Road Agent

Gregory S. Bowen 1999

Supervisors of Checklist

Shirley Demers 1998

Marcia Crouse 2000

Barbara Smith 2002

Ballot Clerks

Carolyn Ashby  
Harvey Harkness

Ruth Bachelder  
Barbara Barton

Library Trustees

Theresa Wirtz	1998
Harvey Harkness	1999
Patricia Wilcox	2000

Librarian

Nancy Y. Claris

Assistant Librarian

Jeanette E. Winslow

Zoning Compliance Officer

Alfred G. Bickford	1998
--------------------	------

Health Officer

Beth Balmer	2000
-------------	------

Police Department

Roger Amadon, Chief

Full Time Officers

Lt. Henry Farrin, Jr.  
Eric Bourn  
Jeremy Charron (deceased 08/24/97)  
Frank Cassidy replaced J. Charron (11/01/97)

Part Time Officers

Lawrence Phillips  
Michael Briggs  
Arthur Locke  
Michael Dempsey, appointed 12/97

Overseer of the Public Welfare

Patricia L. Hickey	1998
--------------------	------

Cemetery Trustees

Georgianne Perry	1998
Roland LaFleur	1999
William E. Clark	2000

Trustees of Trust Funds

Roland LaFleur	1998
William E. Clark	1999
Beverly M. LaFleur	2000

Conservation Commission

Elliott Sampson	1997
Charles Cosseboom	1998
John A. Baldi	1999
Elsie Fife	2000
Alison Parodi-Bieling	2000
Eric Orff	2000

Zoning Board of Adjustment

Keith Cota, Chairman	1998
Peter Arvanitis	1998
Robert Poole	1998
Gordon Ellis	1999
Frank Catanese	2000
Susan J. Beaudoin, Alternate	2000

Planning Board

Brenda Corliss	1998
Alan Quimby	1998
Peter Arvanitis	1999
Laurence Caraway	1999
Gary Matteson, Alternate	1999
Bruce Coutu, Alternate	1999
Deborah Reynolds, Alternate	1999
Paul Bradley, Chairman	2000
Constance Catanese, Co-Chairman	2000
John F. Hickey, Selectmen's Delegate	

Historic Commission

Constance Fitcher	1998
Glenna Nutter	1998
Kathy Eastman	1998
Elsie Fife	1998
Carole Brown	1998

Animal Control Officer

Richard Bilodeau 1998  
Roger Bilodeau, Jr. Assistant 1998

Budget Committee

Barbara Barton 1998  
Alan Quimby 1998  
Clinton Ellsworth 1998  
Ann Doehner, Resigned 1999  
replaced by Sue Bickford  
Mary Frambach, Chairman 1999  
Frank Catanese 1999  
Donald Beaudoin 2000  
Eric Keeler 2000  
Sanborn Ward 2000

Park Commissioners

Richard M. Todd, Chairman  
Norman R. Birch, Manager  
Philip E. Revitsky, Electrical  
Maurice W. Patterson, Water Works  
George S. Foster, III, Maintenance  
Ernest Robitaille, Grounds

Old Home Day Committee

Priscilla Thompson	Spencer Reeves
Patricia Reeves	Debra Reeves
Gloria J. Reeves	Tracey Beauchesne
Kevin H. Reeves	Brenda Mihachik
Robert M. Reeves	Carolyn Patterson
Paul Morency	Norman Birch
Tricia Reeves	Gary Benner



# **EPSOM FIRE & RESCUE**

---

1714 Dover Road  
Epsom, NH 03241  
(603) 736-9291

## **Epsom Fire Department Officers for 1997**

**Chief David Cushing**  
**Deputy Chief Alan Quimby**  
**Captain Steve Auger Full Time Employee**  
**Captain Floyd Graham Full Time Employee**  
**Lieutenant Joel Dail**  
**Lieutenant Derek Martel**  
**Lieutenant David Palermo**  
**Clerk Linda Sawyer**

## **Epsom Rescue Squad Officers**

**Captain Matthew Moulton**  
**Lieutenant Barbara Barton**  
**Lieutenant Mike Crowley**  
**Clerk Kerry Auger**

## **Epsom Fire Department Auxiliary**

**Elaine Palermo and Mary Yeaton Co-Presidents**  
**Chris Virgin Treasurer**  
**Meggin Dail Secretary**  
**Janet Porter Auditor**

## **Forest Fire Warden**

**Stewart Yeaton**

**TOWN MEETING MINUTES**  
**March 15, 1997**

Prior to the formal meeting, Moderator Paul Martell made the following announcements:

Connie Pitcher is at Pleasant View Nursing Home and a card for her will be passed around to be signed.

The Library has some upcoming events; a plant sale and a clothing drive, both in May.

The annual Town Meeting was called to order at 9:30 AM on Saturday, March 15, 1997. The Moderator, Paul Martell, explained the procedures that would be followed for the meeting. He strongly suggested not amending amendments.

Before reading the first article, the Moderator said he is in possession of a petition requesting that three articles be voted on by ballot and Article 19 is required to be a ballot vote.

Article 1 was read. To choose all necessary Town Officers for the ensuing year.

Article 2 To see what action the Town will take upon the Budget as submitted by the Budget Committee. The Article was read and Paul Martell asked for a motion to discuss Article 2 after Article 18. Motion was made by Larry Yeaton, seconded by Jay Hickey and the motion passed.

Article 3: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the reconstruction of Town Roads and to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000) to be placed in this fund and to designate the Selectmen as agents to expend. (Recommended by the Selectmen)(Recommended by Budget Committee).

Article 3 was read. Motion to accept as read made by Sue Bickford and seconded by Jay Hickey.

Jay Hickey explained that North Road would be the road for this year. A fund would be established this year and a bond issue next year. The Budget Committee recommends a bond issue. Greg Bowen said that the amount of traffic on North Road (about 750 cars per day) made this the first choice for this project. There was no further discussion and Article 3 passed.

Article 4: To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$2050.00, said sum being part of the total interest earned in the Lillian Morrison Police Trust Fund as of December 31, 1996, for the purpose of purchasing three Duty weapons at \$600 each and one Hearing Impaired Machine costing \$250, and to authorize



the withdrawal of said sum for this purpose. (Majority Vote Required)(Recommended by the Selectmen)(Recommended by Budget Committee).

A motion to accept as read was made by Larry Yeaton and seconded by Sue Bickford. There was no discussion. Article 4 passed.

Article 5: To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$8800, said sum being part of the total interest earned in the Lillian Morrison Town Trust Fund as of December 31, 1996, for the purpose of purchasing the following items: and to authorize the withdrawal of said sum for this purpose. (Majority Vote Required)(Recommended by the Selectmen)(Recommended by Budget Committee).

New Computer for Town Clerk	\$ 6100.00
Includes hardware, software, training and support	
Tax Map Updates	2700.00

Motion to accept as read was made by Frank Catanese, seconded by Larry Yeaton. There was no discussion. Article 5 passed.

Article 6: To see if the Town will fix the compensation of a full time Town Clerk-Tax Collector at an annual rate of \$25,000, in addition to full time benefits, in lieu of fees, and further to raise and appropriate the sum of \$21,750 for this purpose for the period beginning April 7, 1997 and ending December 31, 1997.(Majority Vote Required)(Recommended by Selectmen)(Recommended by Budget Committee.) Moderator said there is a petition for a ballot vote.

Motion to accept as read by Larry Yeaton, seconded by Ashton Welch.

Vicki LeCain asked the people to vote No on this article because the cost to the Town would be \$29,000 +. In 1995 Merilee's fees were \$22,000, in 1996 fees were \$21,000. The difference in these costs is the amount of municipal fees earned by Merilee. She took on this additional service to supplement her own income and Vicki feels it would not be right for the Town to take these fees. This is not a required duty of the Town Clerk. The amount of \$2.50 is paid to the clerk to do the State's portion of the work involved when registering a vehicle. A Budget Committee member suggested that someone else take over that part of the job and give the money to the Town. The only person who could do this job is a Municipal employee. It would take over a year to become certified for this position. The Town could not generate the fees to cover this salary without including municipal agent fees.

Bill Clark moved that Article 6 be amended to read " to see if the Town will vote to leave the compensation of the Town Clerk/Tax Collector as it has been - a combination of \$4,000 salary plus fees. (\$3,000 plus fees for Tax Collector and \$1,000 plus fees for Town Clerk)." Seconded by Vicki LeCain.

Betsy Pickering asked the total pay for 1996. It was \$34,302.31. Howard Fried asked if he would have to go to Concord to register his car if Article 6 passes. Merilee explained that she began doing municipal agent in 1990 and has added new services every year. Peggy Tucker would like things back to the way they were. Merilee currently does not charge for mileage or postage or anything used in municipal agent job. Does most of it at home. Steve Auger asked what makes up the difference between the \$21,000 and the \$34,000. Answer: The municipal agent fees and salary. Peggy Tucker asked what salary plus benefits would be. A total of \$29,512.

Paul Martell reminded people that we are now discussing the amendment made by Bill Clark. Mike Hazlett asked if at this moment, municipal agent is required of the Town Clerk. Answer is No. Was this in effect at time of voting? Yes

Jay Hickey said that the Selectmen feel a salary of \$25,000 plus benefits is an adequate salary for the position and in line with what other department heads in Town earn for the amount of hours worked. Paul Martell read the RSA regarding additional services charged by Agents.

Frank Catanese gave a break-down of Merilee's pay in 1996. Vicki has the municipal agent fees broken down as well as registrations, dog licenses, UCC's, vital records, tax liens.

The question was asked if the Town will take the municipal agent fees. It will if this becomes a salaried position.

Bob Yeaton said the Town Clerk-Tax Collector receives almost as much as the highest paid department head in town. He feels we should kill the amendment and vote the article. Keith Cota asked if the Selectmen can set job specs on this position. Jay said he was not sure. Merilee said no. This is an elected position the work is controlled by RSA. No one has control over the hours or what work is done. Don Beaudoin asked Merilee how many hours she currently works. She said an average of 50 -60 per week. Sometimes up to 75 per week. She has never worked less than 50 hours per week.

Peggy Tucker feels we should support Merilee. Does not feel she has the obligation of giving the municipal agent fees to the Town.

Connie Catanese asked how this job is divided between Town Clerk and Tax Collector. Tax Collector takes more time according to Merilee, as she has to send statements and duplicate bills to banks and other tax services to get their money timely. It is about 20 hours per week for each job. The Town Clerk is busy the first and last weeks of the month. Municipal agent takes 15-20 hours a week. Deposits to the State are part of this. Connie would not allow an employee of hers to work 15-20 hours per week on her second job while on her time.

Greg Bowen said that full-time (43-53 hours per week) personnel, police, fire, road agent, are available 40 hours per week. Merilee is only open 12 hours per week. Merilee has documented for two years where she averaged 55 hours per week and she is available.

Bob Sawyer asked if the amendment on the floor would return things to the way it is presently? Yes

Jay Hickey said that 40-60 hours per week are not documented. In the 1993 Town Report Merilee stated that she worked 40 hours per week. Her 1099 for that year showed \$17,000. Since 1993 this has doubled to \$34,000. A salaried position would bring her in line with other town employees. Merilee could justify more hours the beginning and end of the month. Sometimes more, sometimes less. Other towns do it in 40 hours.

Merilee said 1993 was 4 years ago. All fees were not going through the books. Some were going directly to the clerk at that time, they didn't go through the Town and the total amount was not reported as it is today. 1099 this year was \$30,300.

Mike Dempsey said if Merilee goes salary and her hours are more than 43, she will have to be paid time and one half or receive comp time at one and one half time as is done in other departments. Frank Catanese said that before 1994 the Budget Committee and Selectmen did not know that the Town Clerk was making so much money. We need to be reasonable here. This is a business and we have to think clearly. All recognize that she does a good job, but so do other departments.

Vicki LeCain said that the total cost to the Town would be \$29,000+ instead of \$4,000 plus fees. Betsy Pickering asked why she works so many hours. Other Town Clerks do the job in 40 hours or less. Merilee said this is not so. Deerfield works at least 80 hours per week. Most towns the same size work 80 hours per week. Larry Caraway said this is a control issue. Bill French said the real issue is do we want to leave things as they are or cut her salary and not have this service? (The Municipal Agent)

Paul Martell called for a vote on the amendment. By a raising of hands, 97 yes to 27 no, the amendment to Article 6 passed. Paul read article 6 again as amended, substituting a salary of \$4,000 plus fees for the "annual rate of \$25,000 in addition to full time benefit, in lieu of fees" and eliminated "appropriate the sum of \$21,750 for this purpose for the period beginning April 7, 1997".

Bill Clark said that because the Town just voted her in we should support her by voting for her salary of \$4,000 plus fees. Frank Catanese made a motion to change the compensation for the Town Clerk-Tax Collector to fees only, eliminating the \$4,000 salary. Seconded by Larry Yeaton. The amendment was read back by the Moderator to see if the Town will vote to change the compensation of Tax Collector/Town Clerk to a fees basis only.

Merilee said the only problem is that some of the things she does do not generate fees. Sending out tax bills, elections, answering phone calls, etc. are part of the job and need some sort of salary to cover this. Vicki thinks \$4,000 is a small amount to pay for the services provided by Merilee. Bill French asked are we going to give her a salary? Paul explained the main motion is to pay fees plus \$4,000 a year salary. Frank's amendment is to pay with fees only.

Paul Martell asked for a vote on the amendment by Frank Catanese. This was defeated by voice vote.

Paul Martell read article 6 as amended once again and asked for a ballot vote. By a vote of 119 yes and 48 no, article 6 passed as amended.

Article 7: To see if the Town will vote to adopt the provisions of RSA:31:95-C to restrict revenues of up to \$10,000 per annum or an aggregate of \$100,000 received from providing ambulance services to the expenditures for the purpose of purchase of replacement ambulance and any incidental equipment for the same. Amounts earned through providing ambulance services in excess of the said limits shall be directed into the general fund. This article will remain in effect until rescinded or revised by a vote of Town Meeting. (Ballot Vote Required)(Majority Vote Required)(Recommended by the Selectmen)(Recommended by Budget Committee)

Bill Clark moved to accept the Article as read. Frank Catanese seconded.

Frank explained that this article is the same as we vote on every year to put aside money for the purchase of a new ambulance every 8 or 10 years. This article, if passed, will eliminate the need to vote on this every year. No further discussion. The article passed with a ballot vote of 145 yes and 4 no.

Article 8: To see if the Town will raise and appropriate the sum of twenty-four thousand three hundred (\$24,300) dollars to be used for the purchase of a new police cruiser and which includes a 3 year/100,000 mile extended service plan, light bar, controls, electrical components and graphics. (Majority vote required)(Not Recommended by the Selectmen)(Not recommended by Budget Committee)

Motion to accept as read from Sue Bickford, seconded by Frank Catanese.

Roger Amadon, Police Chief, showed a chart of his five year capital improvement plan and plans for rotation of vehicles. He explained all of this in detail to the people. Larry Yeaton asked if he is buying a Crown Victoria this year, or a utility vehicle? Roger answered Crown Vic. Larry asked if we ever voted for a 4 car department? Roger said this will not increase to a 4 car department. The new car replaces the 1992 Taurus. With 24 hour coverage 3 patrol cars are needed and the jeep is used as a utility vehicle for back-up in winter on bad roads.

Doug Yeaton asked the Budget Committee to speak to this. Was this presented to the Budget Committee this way? Ron Pinard - What about warranty? How many miles are put on a new car in the first year? Roger explained the extended warranty. He said the cruisers come with a 75,000 mile warranty, extended makes it 100,000. He keeps strict control of mileage on vehicles and switches them if mileage on any one becomes too high. Larry Caraway owns one of the largest fleets in Town. He replaces vehicles every 100,000 miles. He feels that emergency vehicles used by the Police should be replaced at least as often. He thanked the Police Department for quick response and resolution of a recent 3 AM incident in his neighborhood.

Tim Riel - is 30,000 per year per vehicle a sound estimate? How did Roger come up with this? Roger answered that this projection is made on prior history with additional miles for 24 hour coverage. He feels 90,000 per year is a good estimate for three vehicles. Mike Reale asked if we have to buy Crown Vics? Roger explained that this was the lowest bid received and the only drawback is rear wheel drive.

Mike Dempsey a former part-time police officer, would give Roger the car just on his integrity. He gave a testimonial for Roger.

The moderator called for a ballot vote. By 113 yes to 52 no, article 8 passed.

Article 9: To allocate the Use Change Tax to the Conservation Fund: To see whether the Town will vote to deposit 25 percent of the revenue collected pursuant to RSA 79-A(the land use change tax) in the conservation fund in accordance with RSA 36-A:5III as authorized by RSA 79-A:25II. (Majority vote required)(Not recommended by the Selectmen)(Not recommended by Budget Committee).

A motion was made by Eric Orff and seconded by Sue Bickford to accept the article as read.

Eric Orff, a member of the Conservation Commission, feels the Town could benefit from the purchase of easements and land to help protect open space. Alison Parodi-Bieling asked that someone explain to the floor what the land use tax is. Eric explained that when a property is taken out of current use for the purpose of development, the property owner pays a penalty (tax). The total per year can vary from \$5,000 to \$22,000. If some of this money was allocated to the Conservation Commission, they could replace some of the land which has been taken for development.

Frank Catanese said that this penalty is to replace the taxes not paid by the property owner when the land was in current use. It should stay in the general fund for fire, police, schools, etc. Howard Fried feels that conservation is necessary; people should realize that once land is gone we cannot get it back. Do something. Gary Matteson asked if the Conservation Commission could spend this money as they see fit or the spending must be approved by the Selectmen. We could lose any input from the town as to what is put into



conservation. Gary would support any Conservation effort but does not want an independent committee to have the power to spend money without Town Meeting input.

Alison explained that the money from the town forest cut was put back into Tarleton Road. The road was in terrible disrepair and most of the money went back into the road. Future income from cutting will go into the general fund. Mike Hazlett asked if under present zoning laws we have provision for open space. Yes, on specialized subdivisions, 30% open space is required. This is not required on a two acre/private home lot. How much property in Epsom is untouchable, e.g., wetlands, etc. No one knows exactly. Eric Orff said that a Wetlands map is available and it is not a significant amount of acreage in Epsom.

Mike is concerned that this may not be an appropriate use of current use penalty money. Glenn Horner said it would be a good way to start putting aside money. Sue asked if this article passes, does the Conservation Commission still intend to leave the \$1,000 in the budget that has already been asked for? Eric said this could be deleted next year if this article passes.

Bob Yeaton said that the original intent of current use would not have been passed if there was no recourse for the Town. When he subdivided he paid \$3500 penalty. He feels it should be left as it is. He is disappointed the Conservation Commission did not see fit to let the Town know through the Town Report how its' money was spent.

Paul Martell read article 9 again and asked for a voice vote. This article was defeated.

Article 10: To see if the Town will vote to raise, appropriate and expend a sum of \$32,903 in fiscal year 1997 for the lease of a 1997 pumper/tanker fire truck and other necessary incidental equipment: the said lease to require the appropriation of equal sums of money for four additional subsequent years and the said truck shall become the property of the Town upon the tender of the five year lease. (Majority vote required)(Not recommended by the Selectmen)(Recommended by Budget Committee)

Sue Bickford moved to accept article as read. Frank Catanese seconded.

Bob Sawyer moved to amend article 10 to read the amount of \$33,097.45. Seconded by Derek Martel. The amendment passed with a voice vote.

Bob went on to say that he has been a member of the Fire Department for 29 years. He makes \$350 a year so he has no monetary interest in this article. He is in favor because the Town is growing, King's Grant is being worked on, the Elderly Housing has been approved, etc. Businesses such as Shaws, Rite-Aid and a new Post Office enhance the need for a new pumper. State requires that the department have three vehicles less than 20 years old and one back up. This affects the fire insurance for the townspeople. They have decided on a new truck with a larger tank and larger pump. The lease purchase price is about \$2200 less than the payments on the most recent truck.

Peg Tucker questions whether we should be voting for 5 years or just one year. What happens if with SB 2 people vote no next year? Basically, we lose the truck. If you don't make the payment they take the truck back. After 5 annual payments, the truck belongs to the Town.

Tim Riel asked about the amount of water. How much more time will the new truck give us? First truck is good for 5 minutes. New tanker holds 1600 gallons and would take care of the next 13 minutes until Mutual Aid arrives. What is the status of renting the hall in the Fire Station? He would not have voted for paving the parking lot if he knew that town functions would not be allowed in the hall.

Dave Cushing spoke to that issue saying the floor is beyond repair. Dances are out because of drinking, etc. Would like to get floor fixed and make it available for town functions. Right now liability is an issue. Dave said that perhaps part of the hall space will be used by the department in the future.

Tony Soltani spoke regarding the lease. If we vote for this contract, we are probably bound for the five year period. We cannot back out unless we should use a piece of equipment that can replace the piece being leased.

Peg Tucker - if we do not vote in next year, will we still have to pay for it?

Tony answered that next year it will be part of the budget and will have to be paid for. Jay Hickey has heard concerns about the engine in the proposed new truck. He would hate to have the truck and not be able to use it properly. Lester Cash said if the Town enters into a contract agreement now, there will be no changes because of SB 2. Dave Cushing said there have been no problems with the engines in other towns who have this same engine. It would be \$10,000 for more engine and another \$10,000 for more chassis.

Bob Yeaton asked if this will put us in the position of buying a truck every five years? Will we always be in a debt situation? Dave answered that this is probably true because of the increased number of calls. Some trucks in service now have been completely refurbished. Ron Pinard said that further growth will not change the fact that our taxes go up every year. If we need new equipment it is because Epsom is growing. Do we want this?

There was a great deal of discussion on the engine and the transmission.

Bob Sawyer has checked around on the truck specs and none has had problems. Larry Yeaton gave the specs on a CAT engine. Other departments he has spoken with having engines like the one proposed have had trouble with not being able to get out when stuck. We should not settle for an inferior engine just because it is cheaper. Do it right. Sean Pinard agrees with Larry about the engine. However, size would make it have to go into a larger chassis. Automatic transmission costs more. However, it is easier to drive. Dave Cushing added that the proposed engine has a 7 year warranty.

Lester Cash said it is very important to get a truck out of a mudhole immediately. If standard shift will do this, then we should go this way. Ron Pinard said all trucks get stuck. All transmissions get stuck no matter what. Tim Riel on automatic vs. standard. He encourages that if someone cannot drive the standard, he should not be put in a position to do so. Jeff Pinard Why does the Budget Committee recommend this? Frank Catanese has looked under the present tanker and it is a mess. He would not drive it anywhere.

The moderator read the amended article 10 once more and a ballot vote was taken. The article passed with 102 yes and 47 no.

Article 11: To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$4,000, said sum being part of the total interest earned in the Lillian Morrison Fire Department Trust Fund, as of December 31, 1996 for the following purpose:

To supplement the sums appropriated by the Town for payment of lease installments of the 1997 pumper/tanker or the purchase of any incidental and necessary equipment. (Majority vote required)(Not recommended by the Selectmen)(Recommended by the Budget Committee)

Bill Clark moved to accept article as read. Seconded by Larry Yeaton. There was no discussion. Article 11 passed.

Article 12: To see if the Town will vote to accept the following trust funds, pursuant to RSA 31:21, and to authorize the expenditure of interest in the respective cemetery lots located in the McClary Cemetery, and for the cemetery's general welfare. (Majority vote required)(Recommended by the Selectmen)

Mildred Donovan	\$500.00
David Noyes	\$500.00
Ann A Rehelander	\$100.00
Robert & Helen White	\$100.00
Arthur & Sandra Bouchard	\$100.00
William and Ella Clark &	
Louis & Betty Fabbo	\$300.00

Sue Bickford moved to accept article 12 as read. Seconded by Larry Yeaton. There was no discussion. Article 12 passed.

Article 13: To see if the Town should upgrade the present position at the Highway department from part-time to permanent full time.

A motion was made by Sue Bickford to accept the Article as read. Seconded by Larry Yeaton.



Doug Yeaton asked why. Greg Bowen, Road Agent, explained that currently we budget for a winter part-time worker and a summer part-time worker. He would like to have one person do the job year round. The only added expense is vacation, and the present employee has health insurance. Peg Tucker said that this seems vague. Should be a much more specific position. Greg answered that he just wanted people to know that one person would be doing both jobs as laborer.

Lester Cash feels that it makes more sense that one man working year round would have more knowledge than two part-timers. Norm Roberge said it is a moot point since the money is already in the budget.

The moderator called for a voice vote. Article 13 passed.

Article 14: To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to add to the Capital Reserve Fund for the purpose of constructing a library facility for the Town of Epsom. (Majority Vote Required)(Not recommended by the Selectmen)(Recommended by Budget Committee)

A motion was made by Sue Bickford to accept the article as read. Seconded by Ashton Welch.

Terry Wirtz, Library Trustee said that this is the third year that they have asked for money to be put in a Capital Reserve fund. It is a commitment that the Town wants a new library. Doug Yeaton asked why \$50,000 instead of \$35,000 as in the past two years. Jay Hickey said the Selectmen were in favor of \$35,000. Would like to see plan for approving more.

Frank Catanese feels that we now have \$100,000 in the bank and we are looking for \$700,000+ for a new library. We may as well pay for it now as later.

Paul Martell asked for a voice vote and Article 14 passed.

Article 15: To see if the Town will adopt the provisions of RSA 202-A: 4-d authorizing the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the Town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property. (Majority Vote required)

Frank Catanese moved to accept motion as read. Seconded by Sue Bickford. There was no discussion and Article 15 passed.

Article 16: To see if the Town will vote to create an expendable general trust fund under the provisions of RSA 31:19-A, to be known as the New Library Collection fund, for the purpose of expanding the Epsom Public Library book and non-book collection in the new

library; to raise and appropriate the sum of five thousand dollars (\$5,000) toward this purpose; and, to appoint the library trustees as agents to carry out the purpose of this fund. (Majority Vote Required)(Recommended by the Selectmen)(Recommended by Budget Committee)

A motion was made by Frank Catanese and seconded by Ashton Welch to accept article as read.

Terry Wirtz said they are asking for a start on building a savings account to start collection of computer software, books, magazines, etc. If they have a new building, they will need material to fill it. The present book budget is \$8,000 a year with a total budget of \$35,000. The \$8,000 is used almost exclusively for replacement.

There being no further discussion, the moderator asked for a voice vote. Article 16 passed.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$1,000 to be used by the Northwood Lake Watershed Association in the treatment of Northwood Lake to control the milfoil problem. (By petition)(Majority Vote required)(Not recommended by the Selectmen)(Not recommended by Budget Committee.)

Sue Bickford moved to accept as read and it was seconded by Ashton Welch.

Dick Williams of the Northwood Lake Watershed Association spoke. The State no longer fully funds chemical treatment for this problem, but they will still match funds. The present herbicide only kills the plant, not the root, so this is a continuing problem. They have also asked Northwood for \$2500 and Deerfield for \$1500.

Alison Parodi-Bieling teaches swimming lessons at Northwood Lake for Epsom children. She feels we should make the gesture to help with the problem. George Towle said Epsom has used Northwood Lake for about 20 years. If milfoil takes over then we would have to look elsewhere for a place to hold swimming lessons. Sue Hebert said her kids begged not to have to go to swimming lessons because of the weeds.

Mr. Williams gave a further explanation. Peggy Tucker asked about the herbicide. Mr. Williams explained that this is a cautious treatment and the herbicide of choice at the moment. It is not as effective as some others, but it is safer.

There being no further discussion, Paul Martell asked for a voice vote. Article 17 passed.

Article 18: To raise, appropriate and expend \$7350 to cover the additional cost of the salary for a deputy. This will cover expanding the office hours open to the public by 10.5 hours to include an additional day and night. This increase will also insure coverage of regular office hours during occasions of absence due to training, vacation, and/or sickness

of the Town Clerk/Tax Collector.(Majority vote required)(Not Recommended by Selectmen)(Not recommended by Budget Committee)

Motion made by Bill Clark and seconded by Sue Bickford to accept article as read.

Merilee said this would allow her to expand open hours to 23 hours a week. It would leave the office open when Merilee is away. Frank Catanese said this is on top of the \$34,000 the Town just voted for her. Her fees will be generated when she is not there.

There was no further discussion and Article 18 was defeated by voice vote.

Article 2: To see what action the Town will take upon the budget as submitted by the Budget Committee.(Majority Vote required)

Article 2 was read again. Sue Bickford moved to accept as read, seconded by Jay Hickey.

A motion was made by Sue Bickford to amend the bottom line to \$1,423,492.09 because of articles passed here today. Seconded by Jay Hickey.

Henry Farrin moved to increase the line item on part-time police officers by \$3,000, totaling \$14,405 or \$12,160 if no sick or personal days were taken. A show of hands passed this amendment to the budget by 72 yes to 30 no.

Jay Hickey moved to increase the executive line item by \$22,500 for the purpose of hiring an administrative assistant. This was voted by the Town in 1990. Sue was elected to the Board of Selectmen that year and has done the job on a volunteer basis since then. Now that Sue is no longer a Selectman the rest of the Board feels it is time to hire an AA. The \$22,500 was salary for one half year. Larry Yeaton seconded.

Henry Farrin agrees that this is now needed, but \$22,500 for 1/2 year is too much. Bob Yeaton asked if the hiring of an administrative assistant would eliminate some of the other office hours. Jay answered yes, 10 hours. Bob does not feel this is proper. He appreciated the problem but feels it is an inappropriate time. If the present help can't do the job, find someone who can. Norm Roberge is not in favor of this amendment and was very vehement that this is not required this year and shouldn't wait until the last minute. He said he was a strong advocate of administrative assistant position but this should be defeated and it should be put through the normal budget process - not added at the last minute.

The moderator called for a vote and this amendment was defeated.

Doug Yeaton asked about the blank pages in the Town Report where the BCEP report should go. Because of the fire this summer, these figures were not available, but the expense for 1997 is listed in the budget. Norm Birch asked what legal problems we had this year and how much did they cost. Tony Soltani answered the total cost to the Town

was \$23,158, which includes surveys, court cases, some of which are still in litigation and therefore, not public information. This included all departments and whether we were the defense or the plaintiff.

Article 2 for the budget passed. The Total amount is \$1,423,492.09.

Article 19: Shall we modify the elderly exemptions from property tax in the Town of Epsom, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, (\$15,000); for a person 75 years of age up to 80 years,(\$30,000); for a person 80 year of age or older (\$60,000). To qualify, the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five (5) years. In addition, the taxpayer must have a net income of not more than \$18,400, or if married, a combined net income of less than \$26,400 and own net assets not in excess of \$35,000, excluding the value of the person's residence. (Majority Vote Required) (Recommended by Selectmen).

The moderator stated that by law this must be a ballot vote.

Larry Yeaton moved to accept article 19 as read, seconded by Frank Catanese.

Gary Matteson fully supports, but what is the value of the exemptions. Sue explained that at present about 43 residents receive the elderly exemption. The same people will probably qualify, this change only includes social security income as part of assets.

The moderator called for the ballot vote. Article 19 passed 67 yes, 12 no.

Article 20: To see if the Town will vote to authorize the Epsom Board of Selectmen to send a letter to the administrators of every utility that maintains rights-of-way within Epsom, to request that the utility rights-of-way in Epsom be maintained by cutting brush and trees, and that there be no application of herbicides on utility rights-of-way within Epsom.

A motion made by Frank Catanese and seconded by Sue Bickford to accept as read.

Bob Yeaton feels this does not need to be in here. Gary Matteson said towns do not have legal right to limit pesticides within the town. Alison Parodi-Bieling said we would need more information to vote for this.

The moderator called for a voice vote, article 20 was defeated.

Article 21: To transact any other business that may legally be brought before this meeting.

Bob Yeaton said there has been a big increase in the Police Department budget. State Police used to patrol our highways, now they are limited. The State has given the towns the responsibility of patrolling state roads within the town. He recently asked Representative Charles Yeaton to bring before the legislature a bill to increase the gas tax to help towns pay for this increased cost.

Jay Hickey presented Sue Bickford with a bouquet of flowers and thanked her on behalf of the townspeople for her six years of faithful service to the town.

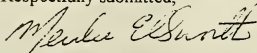
Bob Sawyer gave a Community Service recognition to David Cushing, Fire Chief, who has served the Fire Department for nearly 30 years.

Lee French said that the Old Home Day Committee needs help. Everyone on the committee now has a full time job and cannot commit as much time as in previous years.

Frank Catanese thanked all Budget Committee members who were retired: Bob Yeaton, Joni Bickford, Sue Bickford and Roy Wilcox. They have all done alot of work over the years. If we do not get volunteers to help with these positions in town the town will deteriorate. Alison Parodi-Bieling added Connie Pitcher's name to those volunteers who have helped for many years.

A motion to dissolve was heard at 2:10 PM.

Respectfully submitted,



Merilee Ellsworth  
Town Clerk



STATE OF NEW HAMPSHIRE  
EPSOM TOWN WARRANT

The polls will open from 8:00 A.M. to 7:00 P.M.; March 10, 1998; Legion Hall  
First Session: February 7, 1998; 9:30 A.M.; Epsom Central School

To the inhabitants of the Town of Epsom in the County of Merrimack in said State, qualified to vote in the Town affairs:

Greetings; you are hereby notified to meet at the American Legion Hall on Short Falls Road, in said Epsom on Tuesday the tenth (10th) day of March to act upon the following subjects and to vote on the following questions:

- To act on all zoning amendments proposed by the Planning Board as required under RSA 675:3 (ballot vote required, majority vote required); and
- To choose all necessary Town officers for the ensuing year; and
- To vote on the following articles as may be modified or amended during the first session of the Town meeting to be held on **February 7, 1998, at 9:30 A.M.** at the Epsom Central School:

ARTICLE 1: Are you in favor of appropriating the sum of \$1,000,000.00 for the purpose of purchase, furnishing, renovation and improvement to the land and building of the complex known as the Epsom Baptist Church to be occupied as the new Town Offices and Town Library, with said sum to be in addition to any federal, state or private funds made available therefore, and of authorizing the issuance of not more than \$1,000,000.00 of bonds or notes in accordance with the provisions of Municipal Budget Law, and RSA Chapter 33; and to authorize the Board of Selectmen to apply for and to obtain any such grants or aid which may become available; and to authorize the Board of Selectmen to negotiate, issue and to deliver such bonds and notes determining the rate, term and maturity thereof and to undertake any action which may be necessary and proper to carry out the requirements of this article? (2/3 majority required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 2: If and only if Article One above does not pass by the necessary number of votes, shall the Town raise and appropriate the sum of \$320,000.00 to purchase the land and complex known as the Epsom Baptist Church? (Majority vote required; this is a special

warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 3: Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles, the amounts set forth on the budget posted with this warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,246,705.00? Should this article be defeated, the operating budget shall be \$1,180,842.09, which is the same as last year, with certain adjustments required by the previous action of the Town of Epsom or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (This proposed budget includes appropriations in articles number 8 and 9) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 4: Shall the Town raise and appropriate the sum of \$120,000.00 to be added to the Capital Reserve Fund previously established for reconstruction and improvement of Town roads? (Majority vote required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 5: Shall the Town establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of re-evaluation of taxable properties within the Town, raise and appropriate the sum of \$10,000.00 to be placed in this fund and to designate the Selectmen as the agents for the said fund? (Majority vote required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 6: Shall the Town raise and appropriate the sum of \$50,000.00 to be added to the Capital Reserve Fund previously established for the reconstruction of the Epsom Town Library? (Majority vote required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 7: Shall the Town raise and appropriate the sum of \$5,000.00 to be added to the General Expendable Trust Fund previously established for the new library collection? (Majority vote required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 8: Shall the Town raise and appropriate the sum of \$890.00, said sum being part of the total interest from the Lillian Morrison Police Trust Fund as of December 31, 1997 for the purpose of replacement of a duty sidearm (\$540.00) presently held in evidence in a criminal matter and to prewire a police cruiser for an in-cruiser video system (\$350.00)?

(Majority vote required; this is **not a special warrant article** and its anticipated appropriation is included in the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 9: Shall the Town raise and appropriate the sum of \$4,420.00 with \$2,210.00 being a part of the total interest from the Lillian Morrison Police Trust Fund as of December 31, 1997 for the purpose of paying for the purchase price and installation of one S.C.O.U.T. in-cruiser audio and video recording system, contingent, however, upon obtaining and receiving one-half of the purchase price and installation through a grant from the State of New Hampshire Highway Safety Bureau or any other state or federal agency? (Majority vote required; this is **not a special warrant article** and its anticipated appropriation is included in the operating budget described in Article 3) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 10: Shall the Town raise and appropriate a sum not to exceed \$4,420.00 (Four Thousand Four Hundred Twenty Dollars) for the purchase of one S.C.O.U.T. in-cruiser audio and video system from Noble Security Systems Inc., to be installed in one of the police department's patrol cruisers and to be contingent upon the successful application and receipt of a State of New Hampshire Highway Safety grant for 50% (Fifty percent) of the purchase and installation of this equipment? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 11: Shall the Town raise and appropriate a sum not to exceed \$1,264.00 (One Thousand Two Hundred Sixty Four Dollars) for the purchase of one Genesis I series traffic safety radar system from Decature Electronics Inc., to be installed in one of the police department's patrol cruisers with the ability to interface with the in-cruiser audio and video systems and to be contingent upon the successful application and receipt of a State of New Hampshire Highway Safety grant for 50% (Fifty percent) of the purchase and installation cost of this equipment? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 12: Shall the Town raise and appropriate \$1,500.00 (One Thousand Five Hundred Dollars) for the purpose of Land Management and purchase of signs for the Conservation Commission? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Not recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 13: Shall the Town accept the gift of a 1987 F250 four wheel drive truck, with plow, from the Fire Department Association, for the purpose of multi-use in the Fire Department? (Majority vote required) (Recommended by the Selectmen)



ARTICLE 14: Shall the Town raise and appropriate the sum of \$16,553.00 to ensure better ambulance coverage by offering the two professional attendants more work hours and by obtaining coverage to replace them during the times which they are not available? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Not recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 15: Shall the Town raise and appropriate the sum of \$8,000.00 (Eight Thousand Dollars) for the purpose of completely repainting the Fire Department's 1987 Pierce Arrow pumper fire truck? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 16: Shall the Town establish a Capital Reserve Fund pursuant to the provisions of RSA 35:1 for the purpose of purchase and repair of fire fighting apparatus and equipment and/or emergency medical services apparatus and equipment; and to raise and appropriate a sum of \$10,200.00 to be placed in this fund? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 17: Shall the Town raise and appropriate the sum of \$10,200.00 (Ten Thousand Two Hundred Dollars) for the purpose of the following improvements to the Epsom Fire Station:

- I. \$5,400.00 Replacement of the floor covering in the main hall and kitchen.
- II. \$600.00 Installation of doors and windows to reduce vehicular exhaust in upper floors.
- III. \$4,200.00 First of three devices to eliminate vehicular exhaust in upper floors.

(Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 18: Shall the Town raise and appropriate the sum of \$10,500.00 (Ten Thousand Five Hundred Dollars) for the purpose of acquiring necessary computer hardware and software for the Epsom Police Department? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Not recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 19: Shall the Town raise and appropriate the sum of \$35,000.00 (Thirty Five Thousand Dollars) for the purpose of extra resurfacing and hot topping additional roads in Epsom? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen)

(Not recommended by the Budget Committee)

ARTICLE 20: Shall the Town raise and appropriate the sum of \$6,000.00 (Six Thousand Dollars) for the purpose of overtime to cut back on the amount of "comp" time that has to be taken by the highway professionals, so as to allow more road work to be completed in the summer months? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 21: Shall the Town raise and appropriate the sum of \$15,000.00 (Fifteen Thousand Dollars) for the following purposes:

- I. To purchase new tires for the 1994 L8000 and the 1995 F350 as they become worn out.
- II. To purchase four new tires for the 1993 Cat 446B loader-backhoe and to repin and bush the loader-backhoe, to rebuild the fuel injection system and repaint said vehicle.
- III. To purchase tines and grader blades for the York rake and to purchase cutting edges for the snowplows and wings.

(Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 22: Shall the Town allocate to the Conservation Fund, 25% (Twenty five percent) of the revenue collected pursuant to RSA 79-A (land use change tax); up to \$5,000.00 per any year as authorized under RSA 79-A:25 II and RSA 36-A:5 III? This article will remain in effect until revised or rescinded by a future act of the Town. (Majority vote required) (Not recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 23: Shall the Town establish a Capital Reserve Fund under the provisions of RSA 35.1 for the purpose of acquisition or construction of an outdoor swimming pool facility and any incidental or necessary expenses, and to raise and appropriate the sum of \$10,000.00 to be placed in this fund? (Majority vote required; this is a **special warrant article** and its appropriation is **in addition** to the operating budget described in Article 3) (Not recommended by the Selectmen) (Not recommended by the Budget Committee)

ARTICLE 24: Shall the Town authorize the Board of Selectmen, at their discretion and on such terms and conditions as they may deem appropriate to relinquish and convey to abutters all right and interest of the Town in that section of the old Sanborn Hill Road, also formerly known as Blakes Brook Road running between the present-day Sanborn Hill Road and Center Hill Road; the said portion not having been maintained or used by the Town for many years. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 25: To see if the Town will vote to accept the following trust funds, pursuant to RSA 31:21, and to authorize the expenditure of interest in the respective cemetery lots located in the McClary Cemetery, and for the cemetery's general welfare. (Majority vote required) (Recommended by the Selectmen)

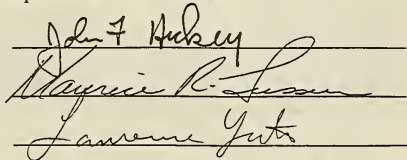
Mildred Cheever	\$300.00
Robert & Susan Griggs	300.00
Clifford H. & Carol A. Simonds	150.00
Ordway & Farnum Lot	100.00

ARTICLE 26: Shall the Town raise and appropriate a sum not to exceed \$5,100.00 (Five Thousand One Hundred Dollars) said sum being part of the total interest earned in the Lillian Morrison Trust Fund as of December 31, 1997, for the purpose of purchasing computer software for the welfare agent and to purchase half interest in a voter tallying machine, the other half to be funded by the Epsom School District? (Majority vote required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

ARTICLE 27: Shall the Town raise and appropriate a sum not to exceed \$2,900.00 (Two Thousand Nine Hundred Dollars) said sum being part of the total interest earned in the Lillian Morrison Fire Department Trust Fund as of December 31, 1997 for the purpose of supplementing the sums appropriated by the Town for payment of lease installments of the 1997 pumper-tanker or the purchase of any incidental and necessary equipment for said truck? (Majority vote required; this is a special warrant article and its appropriation is in addition to the operating budget described in Article 3) (Recommended by the Selectmen) (Recommended by the Budget Committee)

Further, you are warned and notified to meet at the Epsom Central School, Black Hall Road, Epsom, New Hampshire on Saturday the 7th of February 1998, at 9:30 A.M. to consider, debate and amend the forgoing articles as provided under the law. The said assembly may transact all business other than final voting on official ballots as permitted under RSA 40:13.

Epsom Board of Selectmen

  
John F. Hickey  
Maurice R. Lussan  
Lawrence Guter

Year 1998

Budget - Town of EPSOM

MS-7

Act. #	PURPOSE OF APPROPRIATIONS (MSA 3213.V)	Warr Act#	Appropriations Prior Year As Approved By OIA	Actual Expenditures Fiscal Year	SELECTMEN'S APPROPRIATIONS EXPENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS EXPENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive		112235.00	94373.33	113238.00		113238.00	
4140-4149	Election, Reg. & Vital Statistics		32828.00	30237.22	33206.00		33206.00	
4150-4151	Financial Administration		44817.00	54712.21	46636.00		46636.00	
4152	Revaluation of Property							
4153	Legal Expense		1.00	0	1.00		1.00	
4155-4159	Personnel Administration							
4191-4193	Planning & Zoning		19631.00	15662.59	19464.00		19464.00	
4194	General Government Building		6050.00	6179.41	6900.00		6900.00	
4195	Cemeteries		5650.00	5502.10	6000.00		6000.00	
4196	Insurance		500.00	685.00	700.00		700.00	
4197	Advertising & Regional Sales.							
4199	Other general government							
<b>PUBLIC SAFETY</b>								
4210-4214	Police		253285.00	213252.66	223729.00		219309.00	4420.00
4215-4219	Ambulance		46269.00	44378.77	50687.00		50687.00	
4220-4229	Fire		148669.45	144829.97	143536.00		143536.00	
4240-4249	Building Inspection							
4290-4298	Emergency Management		230.00	0	230.00		230.00	
4299	Other Public Safety (Including Communications)							
<b>AIRPORT/AVIATION CENTER</b>								
4301-4309	Airport Operations							

Acct. #	PURPOSE OF APPROPRIATIONS (REA 3213.V)	Nett A/c#	Appropriations Prior Year As Approved By OMA	Actual Expenditures Prior Year	SELECTOR'S APPROPRIATIONS BEHINDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS BEHINDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
<b>ROADWAYS &amp; STREETS</b>								
4311-4312	Admin., Highways & Streets		256180.00	244834.59	264789.00		264789.00	
4313	Bridges		500.00	0	100.00		100.00	
4316	Street Lighting		400.00	457.21	500.00		500.00	
4319	Other		1000.00	0	1000.00		1000.00	
<b>SANITATION</b>								
4321-4323	Admin. & Solid Waste Collection							
4324	Solid Waste Disposal		155860.64	155860.64	155861.00		155861.00	
4325	Solid Waste Clean-up							
4326-4329	Sludge Collection & Disposal & Other		1000.00	1000.00	0		0	
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331-4332	Admin. & Water Services		3000.00	3000.00	3000.00		3000.00	
4335-4339	Water Treatment, Conservation & Other							
<b>ELECTRIC</b>								
4351-4352	Admin. & Generation							
4353	Purchase Costs							
4354	Electric Equipment Maint.							
4359	Other Electric Costs							
<b>HEALTH AND WELFARE</b>								
4411-4414	Admin. & Pest Control		4235.00	4449.36	4676.00		4676.00	
4415-4419	Health Agencies & Hospitals & Other		7175.00	7175.00	7392.00		7392.00	
4441-4442	Admin. & Direct Assistance		12437.00	11217.97	13101.00		13101.00	



Year 1998

Budget - Town of EPSOM

MS-7

Acct. #	PURPOSE OF APPROPRIATIONS (See 2010)	Net Act	Appropriations Approved by DRA	Actual Balance Prior Year	SELECTOR'S APPROPRIATIONS EMUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS EMUING FISCAL YEAR		
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	
4444	Intergovernmental Welfare Payments								
4445-4449	Vendor Payments & Other		77025.00	93464.77	97235.00		97235.00		
<b>CULTURE &amp; RECREATION</b>									
4520-4529	Parks & Recreation		7010.00	6642.21	7075.00		7075.00		
4550-4559	Library		37579.00	37579.00	37844.00		37844.00		
4583	Patriotic Purposes		600.00	600.00	600.00		600.00		
4589	Other Culture & Recreation		1000.00	1000.00	1000.00		1000.00		
<b>CONSERVATION</b>									
4611-4612	Administration & Purchases of Natural Resources		2325.00	550.18	1625.00		1625.00		
4619	Other Conservation								
4631-4632	<b>REDEVELOPMENT &amp; HOUSING</b>								
4651-4659	<b>ECONOMIC DEVELOPMENT</b>								
<b>DEBT SERVICE</b>									
4711	Trinc - Long Term Bonds & Notes								
4721	Interest-Long Term Bonds & Notes								
4723	Interest on TAN		1000.00	0	1000.00		1000.00		
4790-4799	Other Debt Service								
<b>CAPITAL OUTLAY</b>									
4901	Land								
4902	Machinery, Vehicles & Equipment								
4903	Buildings								

Acct. #	PURPOSE OF APPROPRIATIONS (AMA 3197)	Warr Act#	Appropriations Prior Year As Approved by WA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR		
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	
4909	Improvements Other Than Buildings								
4912	To Special Revenue Fund		10000.00	10000.00	10000.00		10000.00		
4913	To Capital Projects Fund								
4914	To Enterprise Fund								
	Sewer-								
	Water-								
	Electric-								
	Airport-								
4915	To capital reserve fund		170000.00	170000.00					
4916	To Respendable Trust Funds (To Capital Health Maintenance Trust Fund)		5000.00	5000.00					
4917	To Health Maintenance Trust Fund								
4918	To Nonrespendable Trust Funds								
4919	To Agency Funds								
<b>SUBTOTAL 1</b>					1423492.09	1362644.19	1251125.00	1246705.00	4420.00

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

..SPECIAL WARRANT ARTICLES \* \*

Special warrant articles are defined in RSA 321:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by Bonds or 3) appropriating to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Account	PURPOSE OF APPROPRIATIONS (RSA 321:3, VI)	Warr. Art #	Appropriations Approved By DSA Prior Year	SELECTOR'S APPROPRIATIONS EMUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATION EMUING FISCAL YEAR	
				RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4913	Bond/Purchase of Church & Bannock	1		1000000.00			1000000.00
	Church of	2		(320000) *			
4915	Capital Reserve Roads & Library	4&6	1700000.00	1700000.00		1700000.00	
4915	Capital Reserve	5		100000.00		100000.00	
4916	Library Books	7	5000.00	5000.00		5000.00	
SUBTOTAL 2 Recommended							

\* In Event Article #1 does not pass, the town would use the Mayor's Recommendation. Is not in tot as shown on Pg. 7

..INDIVIDUAL WARRANT ARTICLES \* \*  
"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Account	PURPOSE OF APPROPRIATIONS (RSA 321:3, VI)	Warr. Art #	Appropriations Approved By DSA Prior Year	SELECTOR'S APPROPRIATIONS EMUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS EMUING FISCAL YEAR	
				RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
SUBTOTAL 3 Recommended							



**..SPECIAL WARRANT ARTICLES \*\***

Special warrant articles are defined in RSA 3213.VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriating to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 3213.V)	Warr Art#	Appropriations Prior Year As Approved by D&A	Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATION ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4210	Equip.-Video	10			4420.00			4420.00
4210	Equip.-Radar	11			1264.00			1264.00
4611	Land Mgmt.&Signs	12	500.00	69.22		1500.00		1500.00
4315	More Amb.Coverge	14				16553.00		16553.00
4220	Paint Fire Truck	15			8000.00		8000.00	
SUBTOTAL 2 Recommended								

**..INDIVIDUAL WARRANT ARTICLES \*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 3213.VI)	Warr Art#	Appropriations Prior Year As Approved by D&A	Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
SUBTOTAL 3 Recommended								

**--SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations 3) (used by bonds or notes; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3, VI)	Next Fiscal Year Act #	Appropriations Prior Year As Approved By D&A	Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATION ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
495	Repairs&Equip.	16			10200.00		10200.00	
420	Imprvmts to Fire Dept. Bldg.	17			10200.00		10200.00	
420	Computer Hdwa.	18				10500.00		10500.00
434	Resurf. & Hot Top	19			35000.00		35000.00	
434	Overtime	20			6000.00		6000.00	
SUBTOTAL 2 Recommended								

**--INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3, VI)	Next Fiscal Year Act #	Appropriations Prior Year As Approved By D&A	Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
SUBTOTAL 3 Recommended								

**..SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 324:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 324:3, VI)	Warr Act #	Appropriations Prior Year As Approved By DMA	Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATION ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4312	Equip./Highway	21			15000.00		15000.00	10000.00
4915	Swimming Pool	23				10000.00		
4/30	Voting Machine f/ Morrison Int.	26	8800.00	8791.00	5100.00		5100.00	
4220	Supplement P/T w/ Morrison Int.	27	4000.00	4000.00	2900.00		2900.00	
<b>SUBTOTAL 2 Recommended</b>								

**..INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 324:3, VI)	Warr Act #	Appropriations Prior Year As Approved By DMA	Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
<b>SUBTOTAL 3 Recommended</b>								

Acct. #	SOURCE OF REVENUE	Warr. Art. #	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE Enclosing Year
<b>TAXES</b>					
3120	Land Use Change Taxes		10000-	12579-	10000-
3180	Resident Taxes				
3185	Field Taxes		7500-	8306-	7500-
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		90000-	139078-	100000-
	Inventory Penalties		1500-	7761-	1500-
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		300000-	450876-	350000-
3230	Building Permits		3000-	7146-	3000-
3290	Other Licenses, Permits & Fees		1500-	4518-	2500-
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>		15000-	15995-	20000-
<b>FROM STATE</b>					
3351	Shared Revenues		21939-	21939-	21939-
3352	Neels & Rooms Tax Distribution		40956-	40956-	40956-
3353	Highway Block Grant		83545-	83545-	83545-
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		800-	1474-	800-
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		62500-	63553-	50000-
3409	Other Charges		8000-	7990-	7000-
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		10000-	19739-	10000-
3502	Interest on Investments		20000-	48327-	25000-
3503-3509	Other		30000-	43183-	30000-
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds				

Year 1998Budget - Town of EPSOM

MS-7

Acct. #	SOURCE OF REVENUE	Warr. Art. #	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Encumbr Year
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds		14850-	9392.84	11100-
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes				
<b>Amounts VOTED From Fund Balance ("Surplus")</b>					
Fund Balance ("Surplus") to Reduce Taxes			90000-		
<b>TOTAL REVENUES &amp; CREDITS</b>			<b>811090-</b>	<b>986357.84</b>	<b>774838-</b>

## \*\*BUDGET SUMMARY\*\*

	SELECTMEN	BUDGET COMMITTEE
SUBTOTAL 1 Recommended (from page 4)	1251125.00	1246705.00
SUBTOTAL 2 Special warrant articles Recommended (page 5)	1283084.00	236400.00
SUBTOTAL 3 "Individual" warrant articles Recommended (page 5)		
<b>TOTAL Appropriations Recommended</b>	<b>2534209.00</b>	<b>1483105.00</b>
Less: Amount of Estimated Revenues & Credits (from above)	774838.00	774838.00
<b>Estimated Amount of Taxes to Be Raised</b>	<b>1759371.00</b>	<b>708267.00</b>

(REV. 1997)

## NOTES

BALANCE SHEET  
NOT AVAILABLE AT TIME  
OF PRINTING



**MASON+RICH**  
PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

January 8, 1998

Board of Selectmen  
Town of Epsom  
Town Hall  
Epsom, New Hampshire 03234

We will begin our audit field work for the 1997 audit on February 16, 1998. We anticipate at this time that you would have draft reports for your review and comment by the week of March 16, 1998, with final reports being issued shortly after that date.

If you have any questions, please do not hesitate to contact our office.

Very truly yours,

A handwritten signature in cursive script that reads "Mason + Rich, P.A.".

MASON + RICH PROFESSIONAL ASSOCIATION  
Certified Public Accountants



1997 Selectmen's Report

Land

Current Use Values	\$	769,955.00
Residential		44,169,598.00
Commercial		10,777,250.00
Industrial		164,500.00
Total Taxable Land	\$	55,881,303.00

Buildings

Residential	\$	71,372,100.00
Mobile Homes		6,624,700.00
Commercial		12,460,278.00
Industrial		649,300.00
Total Taxable Buildings	\$	91,106,378.00
Total Public Utilities		1,882,586.00
Total Value before Exemptions	\$	148,870,267.00
Less Blind Exemptions		60,000.00
Less Elderly Exemptions		734,900.00
Total Valuation on which Tax Rate is Set	\$	148,075,367.00
Total Property Taxes Assessed	\$	3,989,150.69
Less estimated War Service Tax Credit		32,000.00
Plus unapplied War Service Credit		16.49
New Property Tax Commitment	\$	3,957,167.18
Late Inventory Penalties Levied		7,089.67
Total Property Tax Commitment		3,964,256.85

Breakdown of Tax Rate

Town.....	\$	4.51
School.....		20.44
County.....		1.99
Total	\$	26.94

Property Tax Rate Total per \$1,000 of valuation  
 Equalization Ratio 106%



## Selectmen's Report

This has been a difficult year with the deaths of Police Officer Jeremy Charron in the line of duty, and two young children in accidents. Thanks to those who have supported the families and the town through these difficult times. We appreciate your continued support and prayers.

This is the first year of budget preparation under Senate Bill 2. It has been interesting and challenging for us. We thank the Budget Committee and Department Heads for their help. We are working to make voting under Senate Bill 2 run as efficiently as possible, and to that end we are in the process of acquiring a machine to count ballot votes on election day. We will also have people available to answer any questions you may have on election day.

We would like to thank all the people who have volunteered their time, expertise, and money in support of the town. We can see and appreciate the impacts your efforts make on the town. Thank you all very much.

COMPARATIVE STATEMENT OF APPROPRIATIONS  
AND  
EXPENDITURES FOR 1997

PURPOSE OF APPROPRIATION	1997 ACTUAL APPROPRIATION	1997 REIMB.	1997 TOTAL AVAILABLE	1997 ACTUAL EXPENDITURE	UNDER(OVER) EXPENDED
EXECUTIVE OFFICE	112335.00		112335.00	94373.33	17861.67
ELECTION & REGISTRATION	32828.00		32828.00	30237.22	2590.78
FINANCIAL ADMINISTRATION	44817.00		44817.21	54712.21	( 985.21)
LEGAL EXPENSE	1.00		1.00	0.00	1.00
PLANNING & ZONING	19631.00		19631.00	15662.59	3968.41
GENERAL GOV'T BUILDINGS	6050.00		6050.00	6179.41	( 129.41)
CEMETERIES	5650.00		5650.10	5502.10	147.90
INSURANCE	500.00		500.00	685.00	( 185.00)
POLICE DEPARTMENT	253285.00	750.00	254035.00	213252.66	40782.34
AMBULANCE DEPARTMENT	46269.00		46269.00	44378.77	1890.23
FIRE DEPARTMENT	148669.45		148669.45	144829.97	3839.48
EMERGENCY MANAGEMENT	230.00		230.00	230.00	0.00
HIGHWAY ADMINISTRATION	57230.00		57230.00	52159.17	5070.83
HIGHWAY-WINTER/SUMMER	198950.00		198950.00	192675.42	6 274.58
HIGHWAYS/BRIDGES	500.00		500.00	0.00	500.00
STREET LIGHTING & FIRE RD MAIN	1400.00		1400.00	457.21	942.79
SOLID WASTE DISPOSAL	155860.64		155860.64	155860.64	0.00
OTHER SANITATION-MILFOIL	1000.00		1000.00	1000.00	0.00
WATER SERVICES	3000.00		3000.00	3000.00	0.00
HEALTH OFFICER	700.00		700.00	700.00	0.00
PEST CONTROL	3465.00		3465.00	3749.36	( 284.36)
VNA & COMMUNITY ACTION	7175.00		7175.00	7175.00	0.00
WELFARE ADMINISTRATION	12437.00		12437.00	11217.97	1219.03
WELFARE-VENDOR PAYMENTS	77025.00		77025.00	93464.77	(16439.77)
PARKS & RECREATION	7010.00		7010.00	6642.21	367.79
LIBRARY	37579.00		37579.00	37579.00	0.00
OTHER CULTURE & REC.	1600.00		1600.00	1600.00	0.00
CONSERVATION ADMIN	2325.00		2325.00	550.18	1000.00
INTEREST - LOANS	1000.00		1000.00	0.00	1000.00
SPECIAL REVENUE FUNDS	10000.00		10000.00	10000.00	0.00
TO CAPITAL RESERVE	170000.00		170000.00	170000.00	0.00
EXPENDABLE TRUST FUND	5000.00		5000.00	5000.00	0.00
LIBRARY					
TOTALS	\$1,423,492.09	\$750.00	\$1,424,242.09	\$1,362,644.19	\$598,23.08

\$774.82 is being encumbered for 1998 expenses (Conservation Commission)



**MASON+RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

February 5, 1997

Board of Selectmen  
Town of Epsom  
Epsom, New Hampshire

In planning and performing our audit of the financial statements of the Town of Epsom, New Hampshire for the year ended December 31, 1996, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated February 5, 1997 on the financial statements of the Town of Epsom, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

*Mason + Rich, P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

SIX  
BICENTENNIAL  
SQUARE  
CONCORD  
NEW HAMPSHIRE  
03301

FAX: (603) 224-2613  
(603) 224-2000

1247  
WASHINGTON  
ROAD  
SUITE B  
P.O. BOX 520

RYE  
NEW HAMPSHIRE  
03870-0520

FAX: (603) 964-6105  
(603) 964-7070

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

STATUS OF PRIOR YEAR'S FINDINGS AND RECOMMENDATIONS:

NEW HAMPSHIRE RETIREMENT

Finding/Recommendation - We had noted many discrepancies in the amount paid for New Hampshire Retirement contributions. The Bookkeeper needs to be sure that all information reported is correct before mailing the contribution form to the Retirement System. The computer payroll software should be producing the correct information needed to ensure the correct wages and contributions are being reported. If the information mailed to New Hampshire Retirement is correct, the Town will not have to record a liability at year end for any unpaid contributions.

Status - This was corrected during 1996.

PROCESSING INVOICES

Finding/Recommendation - During the 1995 audit, we had noted the Bookkeeper recorded an expense for work that was not done until 1996. Also, no invoice was available when payment was subsequently made. An estimated bid was used as a supporting documentation. The Bookkeeper should process items for payment only if an invoice is provided. Using invoices as supporting documentation should insure that the Town is not paying more than once for an item.

Status - This was not noted during the 1996 audit.

CURRENT YEAR'S FINDINGS AND RECOMMENDATIONS

GENERAL FUND:

MONTHLY RECONCILIATIONS OF BALANCE SHEET ACCOUNTS

Finding - An important aspect of effective internal controls over all accounts is the timely and complete reconciliation of the account balance to those recorded on the general ledger. We noted during this year's audit, that these reconciliations, other than for cash, were not being done. As a result, additional time was required to reconcile the accounts during the audit.

Recommendation - It is extremely important that month end reconciliations as previously recommended be done as part of the normal month end reconciliation process.

Benefit - When such reconciliations are done monthly, the monthly reports would be more accurate and could then be more effectively used by management.

Management's Comments - We have balanced to the Treasurer each month manually. We have a problem on Version 7 and need training by Mason + Rich.

ACCOUNTS PAYABLE RECONCILED TO OPEN INVOICE REPORT

Finding - The monthly reconciliation of the accounts payable account on the general ledger to the accounts payable module is an important aspect of effective internal controls over payables. While the month end reports and reconciliations recommended by the software vendor were being done, we noted that this monthly reconciliation was not being done.

Recommendation - We recommend that an open invoice item report, vendor totals only, be run on a monthly basis. This report must then be reconciled to the general ledger accounts payable balance from the report that was run at the same time. Any differences need to be noted and reviewed.

Benefit - When these monthly reconciliations are done, the monthly accounts payable balance will be reconciled and also the budget and actual appropriation reports that are produced for management.

Management's Comments - Will initiate.

**FEES COLLECTED FOR AND REMITTED TO THE STATE**

Finding - We noted that the fees collected for and remitted to the State, such as marriage licenses, were posted to a confusing combination of accounts.

Recommendation - As it appears that the original intention was to post the activity to the liability accounts, we would recommend that receipts be posted to the applicable liability accounts. Subsequent payments to the State should then be posted to the applicable liability account. It is important that the account balances then be reconciled as part of the monthly balance sheet reconciliation process.

Benefit - The Town's records would more accurately and properly report amounts collected for and remitted to the State.

Management's Comments - We have strongly urged the Town Clerk/Tax Collector to follow your recommendations.

**HEALTH INSURANCE WITHHOLDINGS AND REIMBURSEMENTS**

Finding - We noted during the course of our audit that payments received from individuals participating under the health insurance program were posted to a revenue account. However, amounts that were paid to the insurance carrier by the Town for the coverage were posted to a liability account. Consequently, both accounts were overstated.

Recommendation - We recommend that the receipts and payments be posted to the same liability account (A/P Insurance Withheld - #01.2025.3-001) and the ending balance in the account be reconciled at the end of each month.

Benefit - This would more accurately reflect the correct balance in the accounts and not misstate the actual revenues received by the Town.

Management's Comments - Will initiate recommendation.

**ACCOUNT SETUP**

Finding - It is important that whenever new accounts are set up on the fund accounting software package that they are set up correctly as far as the type of account (General Ledger, Revenues or Expenditures). Otherwise, additional corrected accounts must then be set up to correct the initial accounts, which only ends up adding additional items.

Recommendation - New accounts need to be reviewed before they are setup to determine that they are setup up properly.

Benefit - This will reduce the number of duplicate accounts that need to be set up and also will make for an overall more efficient process.

Management's Comments - Will check new accounts with Mason + Rich before adding.



TRUST FUNDS:

ANNUAL REPORTS TO STATE (MS-9)

Finding - The Trustees of Trust Funds file a report (MS-9) annually with the State Attorney General's Office to comply with New Hampshire RSA 31:38. This report should include all funds in the custody of the Trustees. During our audit testing of the Trustees' report, we noted that there was a checking account in the custody of the Trustees that was not completely accounted for on the MS-9. In particular, expenditures from the account for perpetual care were not reported on the report. As a result, the report indicated that the Trustees had custody of more funds than was actually the case.

Recommendation - The Trustees need to ensure that they report on their annual report all funds held by them in trust.

Benefit - By preparing this report to include all funds, the report would then reflect the funds held by the Trustees at year end and also the activity in these accounts during the year.

Management's Comments - The Selectmen's Office is working with the Trustee of Trust Funds to resolve this problem.

REPORTING OF PRINCIPAL AND INCOME

Finding - To properly account for the original trust fund principal which can not be expended, the MS-9 report should properly report principal and income earned on principal separately. We noted during our review of the MS-9 that the principal and income for the Lillian Morrison Trust Funds had been reported together as principal on the MS-9 report. Consequently, it appeared that the trust fund did not have any excess funds which could be expended.

Recommendation - The Trustees must report principal separate from the income portion of the trust for all trust funds to insure that the principal is retained intact.

Benefit - By correctly separating principal from income, it would ensure that in the future the principal amount is not spent.

Management's Comments - The Selectmen are working with the Trustee of Trust Funds to resolve this problem.

LIBRARY:

**ANNUAL REPORTS**

Finding - The Library's annual report should reflect all funds held by the Library and all activity for the year in those accounts. We noted in our audit of the Library that the report did not include all donations received and the related expenditures.

Recommendation - The Library's annual report must include all cash activity for all accounts held by the Library.

Benefit - By reporting all cash activity in the annual report, the report would show the true financial position of the Library.

Management's Comments - The Trustees of the Library have agreed to take the recommendation under advisement.

TAX COLLECTOR:

## TIMELY DEPOSITS

Finding - New Hampshire RSA 41:35 requires that tax collectors "shall pay all money collected to the town treasurer at least on a weekly basis . . . . Such daily or weekly payments may be deferred until the tax receipts total \$500." We noted during our testing of the timeliness of deposits that some receipts were being deposited as much as a month after they were received.

Recommendation - We recommend that, at a minimum, deposits be made to comply with the RSA's. Ideally, for purposes of good internal control over receipts, we would prefer that deposits be made daily and also be reconciled daily to a day sheet produced by the Tax Collector's software.

Benefit - Timely depositing and reconciling would ensure that all deposits are recorded and posted properly, assist in maintaining security over receipts and also maximize the interest revenue the Town earns on its deposits.

Management's Comments - As the Tax Collector, I do accept postmark as proof of payment having been made on time. There were a couple of instances this past year where a tax bill was postmarked and then held for some reason by the post office. The checks were dated and postmarked nearly a month before I actually received them. However, the date entered into the computer would not be the date received in this office; but, rather the date of the postmark, making it appear that the checks had been held for a month prior to depositing. This is not a common occurrence but one that was encountered this year.

Per prior direction from the Selectmen's office, I do not bill for interest of less than \$5. In instances where the amount paid was less than the amount owed by less than five dollars, the easiest way to adjust the few cents interest out of the computer system is to move the date back on the system. This, again, makes it appear that a check was deposited several days or weeks after the fact.

## REPORTING OF LIEN REDEMPTIONS

Finding - New Hampshire RSA 80:33 requires that tax collectors shall "within 30 days after such payment or redemption notify the register of deeds." We noted during our audit testing that some lien redemption notifications were sent to the Register as much as two months after redemption.

Recommendation - Lien redemptions notices should be sent to the Register of Deeds within thirty days as required by New Hampshire RSA's.

Benefit - This would ensure that the Tax Collector is in compliance with the applicable New Hampshire RSA.

Management's Comments - Lien redemption notices will be sent to the Register of Deeds on a timely basis.

**UNDEPOSITED CHECKS**

Finding - As discussed previously, timely deposits are required by New Hampshire RSA's and also a part of a good internal control over receipts. We had noted that the Tax Collector had on hand an undeposited check that was at least two weeks old. As the check was for more than the amount due, the Tax Collector was holding the check until the individual gave her a replacement check for the correct amount of the taxes. The Tax Collector had sent a letter to the taxpayer and was waiting for the taxpayer to come in with another check for the correct amount.

Recommendation - The Tax Collector must record and timely deposit ALL payments received. If an overpayment results, the Tax Collector should submit a request at the end of the month for the Selectmen to approve a refund.

Benefit - Timely depositing would assist in maintaining security over receipts and also maximize interest revenue the Town earns on its deposits.

Management's Comments - During the audit, I specifically asked about the procedure for dealing with this check. I received a check for twice the amount due on the bill and wrote a letter to the taxpayer asking if he would like to replace the check with one for the correct amount. There was sufficient time for him to replace the check without causing the account to be past due. I was informed that I should deposit the check and refund the difference. I deposited the check.

As I am only open three days a week, daily deposits are not possible. They are reconciled to a day sheet the same day they are entered into the computer. The date used when entering the check in the computer is the date of postmark, not the date of receipt and deposit; therefore, the appearance from reports may be of a delay of several days.

Barring any unforeseen circumstances, checks are recorded and deposited within TWO BUSINESS DAYS of receipt.

**MONTHLY RECONCILIATIONS OF TRIAL BALANCE REPORT**

Finding - As part of the over all internal control system and reconciliation process, complete monthly reconciliations need to be done for the Tax Collector's monthly trial balance. During the past year it is appears that the complete reconciliation process was not being properly performed. This resulted in additional time being spent at year end to reconcile to the year end accounts.

Recommendation - The Tax Collector must reconcile her monthly Tax Collector's trial balance report to the cash receipts as posted on the general ledger for the Tax Collector's revenues. Copies of the monthly reconciliations must be kept for future reference.

Benefit - This monthly reconciliation is the final crucial step in proving the Tax Collector's software reports and it would facilitate in maintaining the accuracy of account balances.

Management's Comments - Every month I provide the Treasurer and the Selectmen with the monthly totals for taxes in the form of a Collector's Trial Balance. I also keep running totals in the receipt book for Town Clerk so that a balance is available at all times. The complete reconciliation amounts are available to the Treasurer at all times. Any discrepancies are noted and resolved with the Treasurer. The complete reconciliation process was followed during the year. The additional time spent during the audit was due to adjustments made by the auditors to the beginning balances.



**MASON+RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

January 8, 1998

Board of Selectmen  
Town of Epsom  
Town Hall  
Epsom, New Hampshire 03234

We will begin our audit field work for the 1997 audit on February 16, 1998. We anticipate at this time that you would have draft reports for your review and comment by the week of March 16, 1998, with final reports being issued shortly after that date.

If you have any questions, please do not hesitate to contact our office.

Very truly yours,

MASON + RICH PROFESSIONAL ASSOCIATION

SIX  
BICENTENNIAL  
SQUARE  
CONCORD  
NEW HAMPSHIRE  
03301  
FAX (603) 224-2613  
(603) 224-2000

1247  
WASHINGTON  
ROAD  
SUITE B  
P.O. BOX 520  
RYE  
NEW HAMPSHIRE  
03870-0520  
FAX (603) 964-6105  
(603) 964-7070



SCHEDULE OF TOWN PROPERTY

U-04-52,U-04-02		
Town Hall - Land and building	\$	130,400.00
Furniture and equipment		36,100.00
U-05-05		
Library - Land and building		109,800.00
Furniture and equipment		24,850.00
U-05-53		
Police Station -980 Suncook Valley Highway		532,800.00
furniture and equipment		51,350.00
U-04-41, U-04-43-02		
Fire Station - Land and buildings		570,200.00
Furniture and equipment		451,000.00
U-15-06, U-15-08		
Parks, Commons and Playgrounds		
Land and buildings		221,500.00
U-01-01, U-04-34, U-13-54		
Water Precinct Facilities		
Land and buildings		114,450.00
Equipment		184,778.00
U-13-58		
School - Land and buildings	4,	714,200.00
Furniture and equipment		285,000.00
U-06-03		
Highway Department - Land		22,800.00
Equipment		15,000.00
R-02-03		
Land, New Rye Road .34 A		14,600.00
R-04-01		
Land, Tarlton Road(Conservation Deed) 148A		64,400.00
R-04-02		
Land, Tarlton Road (Forest, Conservation Deed) 170A		68,200.00

R-12-05	Land, near Deer Meadow Pond 2.3A	21,300.00
R-04-04	Land, Fort Mountain (Forest-Conservation Deed) 130A	64,200.00
R-14-14	Land, Range Road 10A	14,500.00
R-07-10	Land, Chichester Town Line 5A	2,500.00
U-09-04	Land, Goboro Road 2.9A	4,100.00
R-07-04	Land, off Suncook Valley Highway 2.3A	3,200.00
R-09-51	Land, part of Echo Valley subdivision 12A	16,000.00
U-10-100	Land & Building - 152 Black Hall Road 3.1A	89,100.00
R-03-18B	Land - Kettle Rock Road - 12.9A	16,000.00
R-03-41-01	Land - Mount Delight Road - 15.26 A	32,200.00
	TOTAL	\$7,874,528.00

SUMMARY OF RECEIPTS 1997

Property Tax Revenues - Current Year	\$3,443,521.38
Prior Year Property Tax	486,349.12
Redeemed Tax	99,171.39
Prior Year Redeemed Tax	206,319.82
Land Use Taxes - Current Year	12,579.24
Land Use Taxes - Prior Years	0
Yield Taxes - Current Year	4,607.36
Yield Taxes - Prior Years	3,699.06
Interest & Costs on Property Taxes	30,670.57
Mortgage Notice Cost & Tax Lien Charges	11,055.00
Redeemed Interest & Costs	97,345.32
Other Interest	7.63
Inventory Penalties	7,761.71
Motor Vehicle Permits	450,876.50
Motor Vehicle Title Fees	1,870.00
UCC Fees	3,482.38
Municipal Agent Fees	8,025.00
Building Permits	6,786.50
Occupancy Permits	360.00
Dog Licenses	2,369.50
Dog Tax Fines	367.00
Marriage Fees to State	836.00
Marriage Fees to Town	154.00
Certified Copies of Vital Records to State	343.00
Certified Copies of Vital Records to Town	329.00
Dump Sticker Fees	64.00
Candidate Fees	11.00
Current Use Registrations	45.00
Rooms & Meals Tax	41,000.18
Shared Revenue Block Grant	125,773.43
Highway Block Grant	48,413.34
State Witness Fees	1,474.35
Planning & Zoning Board	2,985.00
Pistol Permits	200.00
Town Office Expense	1,245.87
Ambulance Revenues	51,558.88
Revenue from Cable Franchise	7,935.00
NSF Charges	55.00
Sale of Town Property	17,698.50
Sale of Cemetery Lots	600.00
Reimbursement from Cemetery Trustees	890.24
Interest on Checking Account	48,327.27
Rent of Town Hall	0
Rent of Fire Station	0
Court Fines	1,177.00
Police Reports	2,697.00
Reimbursement from Compensation Funds of NH	13,301.41

Insurance Dividends	4,391.16
Reimbursement - Health Insurance	24,334.63
Reimbursement from Welfare	4,188.54
Police Details	6,850.00
Revenue from Fire Department	1,116.10
Revenue from Police Department	750.00
Federal COPS Program	15,995.57
1996 Boat Tax	14,598.47
Revenue from Planning & Zoning	75.00
Interest - Morrison - Police Department	1,927.51
Interest - Morrison - Fire Department	4,000.00
Interest - Morrison - Town	9,392.84
Board of Adjustment Fees	715.00
Library Social Security & Withholding	1,959.90
Reimbursement-Trustees of Trust Funds	1,440.60
Revenue from Escrow Accounts	<u>2,112.00</u>
	\$5,338,186.27

## STATEMENT OF PAYMENTS

Executive Office	\$ 94,543.33
Election and Registration	30,237.22
Financial Administration	346,224.08
Planning Board	5,513.00
Zoning Compliance Officer	8,023.91
Zoning Board of Adjustment	2,125.68
Planning Board Escrow Accounts	4,260.34
General Government Buildings	6,179.41
Cemeteries	5,502.10
Insurance-computers	685.00
Police Department	213,252.66
Ambulance Department	44,378.77
Fire Department	144,829.97
Highway Department Administration	52,159.17
Highway - Street Maintenance	192,695.42
Street Lighting	457.21
Solid Waste Disposal	155,860.64
Other Sanitation (Milfoil Northwood Lake)	1,000.00
Water-hydrant rental & water usage	3,000.00
Health Officer	700.00
Animal Control	3,749.36
Visiting Nurse Association	5,000.00
Community Action Program	2,175.00
Welfare Administration	11,217.97
Welfare-vendor payments	94,969.64
Parks & Recreation	6,642.21
Library	37,579.00
Library Trust Fund	5,000.00
Patriotic Purposes	600.00
Band	1,000.00
Conservation Commission	550.18
Capital Reserve Fund	170,000.00
Capital Outlay	10,000.00
Payments to County	299,127.00
Payments to School District	3,160,555.00
Miscellaneous	2,404.48
Encumbrance - Conservation	774.82
Auditor's adjustments	<u>28,886.78</u>
	<b>\$5,151,859.35</b>

## EMPLOYEE WAGES 1997

Roger W. Amadon, Chief of Police	\$33,230.56
Paula S. Anderson, Treasurer	1,800.00
Carolyn S. Ashby, Ballot Clerk	50.00
Auger, Kerry, Volunteer Ambulance	300.00
Steven Auger, Full Time Fire Department	26,321.14
Ruth B. Bachelder, Ballot Clerk	50.00
Barbara M. Barton, Ballot Clerk, Vol. Amb.	350.00
Larry B. Barton, Volunteer Fire Department	228.56
Susan J. Beaudoin, Secretary, ZBA	350.00
Richard Bilodeau, Animal Control Officer	2,400.00
Eric A. Bourn, Full Time Police Officer	23,015.59
Gregory S. Bowen, Road Agent	28,046.41
Deborah A. Boynton, Volunteer Fire Department	225.00
Donald R. Boynton, Volunteer Fire Department	351.48
Michael L. Briggs, Part time Police Officer	4,022.00
Bryan Bruce, Volunteer Fire Department	110.00
Cassidy, Frank, Full Time Police Department	4,909.99
Jeremy T. Charron, Full time Police Officer	10,306.00
Nancy Y. Claris, Librarian	14,492.85
Katharine Coolidge, Volunteer Fire Department	150.00
Brenda J. Corliss, Bookkeeper	8,060.00
Crouse, Marcia, Supervisor of Checklist	175.00
Michael Crowley, Volunteer Fire Department	547.92
David L. Cushing, Chief, Fire Department	1,637.56
Joel P. Dail, Highway Department	15,909.17
Ron Delgado, Volunteer Fire Department	647.17
Shirley Demers, Supervisor of Checklist	175.00
Dempsey, Michael, Volunteer Fire Department	7.92
DeWitt, Judith, Secretary Planning &Zoning	845.00
Londa Draper, Secretary Planning Board	400.00
Richard Drew, Volunteer Fire Department	323.76
Merilee Ellsworth, Town Clerk/Tax Collector	4,000.00
Henry L. Farrin, Jr., Full Time Police Lieutenant	28,089.93
Joel S. French, Volunteer Fire Department	193.56
William L. French, Volunteer Fire Department	300.00
Floyd P. Graham, Full time Ambulance Department	26,169.50
Rita Graham, Volunteer Fire Department	268.56
Harkness, Harvey, Ballot Clerk	50.00
John F. Hickey, Selectman	1,500.00
Patricia L. Hickey, Welfare Director	8,494.98
Jason E. Hughes, Volunteer Fire Department	362.96
Travis J. Keeler, Volunteer Fire Department	256.68
Robbin T. Kline, Volunteer Fire Department	268.56
Beverly LaFleur, Trustee of Trust Funds	200.00
Vicki A. LeCain, Deputy Town Clerk/Tax Collector	4,592.52
Lussier, Maurice, Selectman	1,500.00



Locke, Arthur, Part-time Police Department	1,426.00
James T. Lomartire, Volunteer Fire Department	75.00
Derek J. Martel, Volunteer Fire Department	571.68
Robert A. Martel, Volunteer Fire Department	343.56
Sean McDonald, Volunteer Fire Department	343.56
Allana Mitchell, Volunteer Fire Department	300.00
Matthew M. Moulton, Volunteer Fire Department	743.32
Amy Orff, Volunteer Fire Department	300.00
David Palermo, Volunteer Fire Department	599.40
Elmer H. Palmer, Jr., Highway Department	211.68
Laurence S. Phillips, Part time Police Department	3,952.00
Michael A. Pickering, Volunteer Fire Department	307.92
Sean Pinard, Volunteer Fire Department	343.56
Bruce Porter, Volunteer Fire Department	43.56
Gail M. Quimby, Secretary, Police Department	12,300.00
Alan S. Quimby, Volunteer Fire Department	836.68
Gloria J. Reeves, Office Manager	18,390.00
M. Lois Rook, Secretary/Bookkeeper	6,685.83
Robert E. Sawyer, Jr., Volunteer Fire Department	383.16
Linda E. Sawyer, Volunteer Fire Department	351.48
Barbara Smith, Supervisor of Checklist	175.00
Craig Sykes, Full time Police Officer	2,505.79
Warren T. Virgin, Volunteer Fire Department	359.40
Jeanette E. Winslow, Assistant Librarian	2,237.73
Jeremy K. Yeaton, Volunteer Fire Department	75.00
Keith L. Yeaton, Part time Police Officer	2,239.12
Laurence D. Yeaton, Selectman	1,500.00
Matthew R. Yeaton, Volunteer Fire Department	300.00
R. Stewart Yeaton, Volunteer, Fire Dep.	297.67

Total	<u>\$313,883.43</u>
-------	---------------------

HIGHWAY DEPARTMENT ADMINISTRATION

Gregory S. Bowen,	\$28,046.41
Town's share of Social Security	2,705.19
Town's share of Medicare	632.57
Joel Dail	<u>15,585.00</u>
	\$46,969.17

CONTRACTED LABOR

Steve Kimball	\$ 2,897.50
St. Laurent Farms	1,230.00
B & B Contractors	1,170.00
Her & W	<u>257.50</u>
	\$ 5,555.00

PIPES & CULVERTS

E. J. Prescott	\$ 219.00
----------------	-----------

HIGHWAY & STREET MAINTENANCE

NH State Prison Correction	\$ 527.07
Barrett Paving Materials	496.40
MTS	2,459.98
Vermont Chloride	1,680.00
Pike Industries	3,051.00
B & B Contractors	9,403.00
Brox Industries Inc.	5,170.18
Concord Sand & Gravel	749.34
Davis & Swanson	696.00
Reed Minerals	165.00
Carparts	52.12
Cutter Enterprises	10,404.00
Southworth-Milton	242.28
Catch Basin Cleaners	1,035.00
Clark's Grain Store	<u>115.80</u>
	\$36,247.17

RENTALS & LEASES

Caterpillar Financial Services	\$17,748.00
Steve Kimball	20,277.50
St. Laurent Farms	7,380.00
Cutter Enterprises	12,204.50

Rentals & Leases, continued

John Skorupski	448.00
North Star Leasing Co.	1,043.24
B & B Contractors	9,490.00
F. B. Hale, Inc.	3,022.50
Ford Motor Credit Co.	25,738.11
E. W. Sleeper Co.	105.00
American Tool Rental Corp.	759.32
Carl Matthews Equipment Co.	2,855.00
Her & W	2,060.00
Pembroke Towing	150.00
William Stevens	864.00
Page & Sons	3,000.00
Knoxland Equipment	3,150.00
Ponderosa Enterprises	735.00
	<u>\$111,030.17</u>

SALT AND SAND

Granite State Minerals	\$14,709.56
Concord Sand and Gravel	6,270.47
B & B Contractors	1,572.00
Clark's Grain Store	116.65
Agway, Inc.	<u>239.98</u>
	\$22,908.66

VEHICLE MAINTENANCE

Harry Wilson	\$ 46.20
Cohen Steel	117.15
E & K Auto Parts	\$ 261.96
Howard Fairfield, Inc.	2,151.20
Sanel Auto Parts	72.66
Grappone Auto Junction	618.14
Chuck's Alignment	50.00
Carparts of Epsom	1,099.05
Southworth-Milton, Inc.	244.09
Wead's Auto Repair	140.00
Sullivan Tire	50.00
Federal Surplus Property	43.00
M & M Ford, Inc.	280.60
Evans Motor Fuels	207.09
Alstart	165.00
Heritage True Value Hardware	5.73
D & L Repair Service	<u>19.80</u>
	\$ 5,364.58

## HIGHWAY FUEL

Webber Energy Fuels	\$ 3,231.86
Evans Motor Fuels	1,435.42
Davis Fuels	<u>1,401.38</u>
	\$ 6,068.66

## DEPARTMENT OPERATING SUPPLIES

Grainger	\$ 238.98
NHDES Dept. of Environmental Services	75.00
Arch	337.46
Neil English	75.00
Federal Surplus Property	27.00
Merriam Graves	119.51
Parts Associates, Inc.	136.75
Merilee Ellsworth	3.00
Webber Energy Fuels	30.92
Barton Lumber	85.53
E. W. Sleeper	75.90
Bell Atlantic Mobile	430.20
Suncook Valley Sun	108.00
Concord Monitor	<u>308.10</u>
	\$ 2,051.35

## EQUIPMENT PURCHASE

Merriam Graves	\$ 217.80
Barton Lumber	13.40
Heritage True Value Hardware	119.47
Federal Surplus Property	260.00
Donbeck Sales	1,071.00
Carparts of Epsom	123.25
NH Plant & Property Management	500.00
Hazelton, Inc.	<u>983.01</u>
	\$3,287.93

## STREET LIGHTING

Concord Electric Co.	\$ 119.51
NH Electric Cooperative	202.46
Green Mountain Energy	<u>153.27</u>
	\$ 475.24

TOWN CLERK'S REPORT

For Year Ending

December 31, 1997

DEBITS

Auto Registration Permits for 1997.....	\$450,876.50
Candidate Fees.....	11.00
Dog License Fees.....	2,352.50
Dog License Fines.....	314.00
State Marriage License Fees.....	836.00
State Vital Records Certified Copies Fees.....	343.00
Town Marriage License Fees.....	154.00
Town Vital Records Certified Copies Fees.....	329.00
Motor Vehicle Title Fees.....	1,870.00
UCC Filing Fees.....	3,482.38
Municipal Agent Fees.....	8,025.00
TOTAL RECEIPTS	<u>\$468,593.38</u>

CREDITS

Auto Registration Permits for 1997.....	\$450,876.50
Candidate Fees.....	11.00
Dog License Fees.....	2,352.50
Dog License Fines.....	314.00
State Marriage License Fees.....	836.00
State Vital Records Certified Copies Fees.....	343.00
Town Marriage License Fees.....	154.00
Town Vital Records Certified Copies Fees.....	329.00
Motor Vehicle Title Fees.....	1,870.00
UCC Filing Fees.....	3,482.38
Municipal Agent Fees.....	8,025.00
TOTAL PAYMENTS TO TREASURER	<u>\$468,593.38</u>

## TOWN CLERK'S REPORT for 1997

### REGISTRATIONS

In 1997 there were over 5530 vehicles registered in Epsom, an increase of more than 220 over last year. Motor vehicle registrations brought in a total revenue to the town of almost \$451,000.00. This is an increase of 24% over last year due in part to an increase in the number of newer vehicles being registered. The number of vehicles less than 10 years old (therefore requiring a title and fee) increased again this year by another 6%.

#### TO SAVE US BOTH TIME and YOU MONEY!

When you come in to renew your vehicle registrations, you **MUST** bring in a copy of your old registration. We are now on computer and we will **require your old registration** to be presented. This allows us to verify that the fees are being calculated correctly and to insure that the correct vehicle is being renewed. Without this verification, **YOU MAY BE CHARGED TOO MUCH!** If you do not have your old registration (or a photocopy of it) with you, we are allowed to charge a fee for researching our records for the paper copy. Research does tie up a considerable amount of time for both of us and it may cost you extra money. **SO, PLEASE BRING YOUR OLD REGISTRATION WITH YOU.**

You **MUST** also have your current registration with you when you are transferring plates from your old vehicle to your new vehicle. Without your current registration, we may not be able to determine the amount of credit that you are entitled to when transferring plates, again costing you money. A lot of information is required off your current registration to transfer your plates and your current registration **must** be surrendered to the department of motor vehicles.

If your new vehicle is less than 10 years old (model 1989 or newer), you should have either a blue title application from the dealer or the original title signed over on the back to you. You **MUST** have one of these to register a vehicle if the vehicle is less than 10 years old. To transfer plates the **FIRST** name on the registration **MUST** be on the new title or title application. There are exceptions to this in the case of leases or surviving spouses.

Please feel free to call for information before you come in, but I try very hard not to give out quotes over the phone. There are so many variables in determining the fees that a quote is almost always wrong unless all the information is available.

### VITAL RECORDS

There were 30 babies born this year to residents of Epsom. There were 12 girls and 18 boys.

This year the Town Clerk filed marriage license applications for 36 couples in Epsom. There were 45 deaths this year reported in Epsom.

### DOGS

We are receiving copies of your dog's rabies certificate only on a monthly basis so if your pet is due for his rabies vaccination please get him vaccinated first and bring a copy of his certificate with you. If your pet has been neutered or spayed since last year please bring proof of this with you as well.

There were over 400 dogs licensed this year. A dog license is \$9.00, \$6.50 if the dog is neutered or spayed, and \$2.00 for the first dog licensed by a person over 65 (additional dogs are the regular price). There is a new puppy license this year for your dog between 3 and 7 months old and this is \$4.50. **DOGS MUST BE LICENSED BY APRIL 30TH EVERY YEAR.**

# TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF EPSOM, NH 03234 YEAR ENDING 1997

DEBITS	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
		96	95	94
<b>UNCOLLECTED TAXES- BEG. OF YEAR* :</b>				
Property Taxes		\$486,027.59	231.45	44.51
Resident Taxes				
Land Use Change				
Yield Taxes				
Utility interest		8.64		
inventory penalties		2664.57		
<b>TAXES COMMITTED- THIS YEAR:</b>				
Property Taxes #3110	\$3,959,195.68			
Resident Taxes #3180				
Land Use Change #3120	20,336.84			
Yield Taxes #3185	11,835.49	1713.28		
Utilities #3189				
inventory penalties	7,089.67			
<b>OVERPAYMENT:</b>				
Property Taxes	5,430.32	94.66		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest Collected on Delinquent Tax #3190	7,290.09	23,342.65	47.10	5.05
Collected Resident Tax Penalties #3190				
<b>TOTAL DEBITS</b>	<b>\$4,011,178.00</b>	<b>\$513,851.39</b>	<b>\$ 278.55</b>	<b>\$ 49.56</b>

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



# TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF EPSOM, NH 03234 YEAR ENDING 12/31/97

CREDITS	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
<b>REMITTED TO TREASURER:</b>				
Property Taxes	\$3,444,208.70	486,202.23	231.45	44.51
Resident Taxes				
Land Use Change	12,579.24			
Yield Taxes	7,341.14	965.28		
Utilities				
Interest	7,290.09	23,351.29	47.10	5.05
Penalties	5,006.11	2,584.59		
Conversion to Lien				
<b>DISCOUNTS ALLOWED:</b>				
<b>ABATEMENTS MADE:</b>				
Property Taxes	408.31			
Resident Taxes				
Land Use Change				
Yield Taxes	1,454.30	748.00		
Utilities				
Current Levy Deeded	3,636.65			
<b>UNCOLLECTED TAXES-END OF YEAR: #1080</b>				
Property Taxes	516,372.34			
Resident Taxes				
Land Use Change	7,757.60			
Yield Taxes	3,040.05			
Utilities				
inventory penalties	2,083.56			
<b>TOTAL CREDITS</b>	<b>\$4,011,178.09</b>	<b>\$513,851.30</b>	<b>\$278.55</b>	<b>\$49.56</b>

# TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF EPSOM, NH 03234 YEAR ENDING 1997

DEBITS	Last Year's Levy 97	PRIOR LEVIES (Please specify years)		
		96	95	94
Unredeemed Liens Balance at Beg. of Fiscal Yr.		\$188,904.20	110,221.73	78,217.81
Liens Executed During Fiscal Yr.	\$265,538.15			
Interest & Costs Collected (After Lien Execution)	18,592.99	16,210.38	25,552.02	48,212.95
refunds	4.49			
<b>TOTAL DEBITS</b>	<b>\$284,135.63</b>	<b>\$205,114.58</b>	<b>\$135,773.75</b>	<b>\$126,430.76</b>

REMITTED TO TREASURER:	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
		96	95	94
Redemptions	\$117,964.67	78,762.34	68,337.94	39,590.02
Interest & Costs Collected (After Lien Execution) #3190	18,592.99	16,210.38	25,552.02	48,212.95
Abatements of Unredeemed Taxes		441.82	1,338.06	
Liens <u>Deeded</u> To Municipality	3,896.16	3,917.46	3,579.86	
Unredeemed Liens Bal. End of Yr. #1110	143,681.81	105,782.58	36,965.87	38,627.79
<b>TOTAL CREDITS</b>	<b>\$284,135.63</b>	<b>\$205,114.58</b>	<b>\$135,773.75</b>	<b>\$126,430.76</b>

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? Yes

TAX COLLECTOR'S SIGNATURE Marilee Elsworth DATE: 01/30/98

## TAX COLLECTOR REPORT for 1997

### TAXES

This year there were over 2200 bills sent out in May for the first issue billing which was due the first of July. A large percentage of these bills were paid before the due date, thereby giving the town money to work with instead of borrowing. This is one of the advantages of billing twice a year.

The second issue bills came out in October, due on December 2nd and again we sent out about 2200 bills. This bill was based on the 1997 tax rate of \$26.94 per thousand. The total warrant for 1997 was \$3,966,285.36. By the end of the year, 88% of the current taxes were paid.

### TAX SERVICES

This year with all the bank changes more banks are using tax services to pay their escrowed property taxes. A lot of the banks that are taking over accounts are paying off the taxes and escrowing them from that point on. I no longer stamp on your tax bill "duplicate bill sent to mortgage company" as I now send a disk to the tax services. I do not receive a list of accounts from the service until they send it with the check for payment. If your taxes are escrowed you should forward a copy of your bill to your mortgage company.

The tax services are very good as a rule, but it is still in your best interest to check and be sure that your taxes have been paid. Do keep in mind that the bank does not pay right away and give them a little time to send the payment before you check with me. They tend to batch their bills and pay with one check so it sometimes takes them longer to pay then you may think it should.

### TAX LIENS

Tax liens can be put on as soon as the second issued bill is past due. I usually wait about 90 days after the due date to place the lien. First you are notified by certified mail of the impending lien and given 30 days to pay the total due. The interest rate increases after a lien is placed from 12% to 18%. There is no cost to the town as all the costs are passed on to the delinquent taxpayer.

Many people ask why I report their tax lien to the credit bureau. The answer is "I don't". A report of lien is recorded with the Merrimack County Registry of Deeds. All tax records are public. Anyone can come into the office or go to the registry to find tax information on anyone's property. I do not give out information over the phone to curiosity seekers, but they are free to check for themselves. I do give out information over the phone to callers with a legitimate interest in the property as banks, credit bureaus, or real estate agents. When a lien is paid we do send notice of the redemption to Merrimack County Registry but again that is the only place that we notify. If you have a lien on your credit report that you know has been paid, please call and we can give you the book and page at the registry where it was released. Many times the credit agency will pick up the lien but not the release.

### THANKS

I would like to thank the townspeople for their continued support over the past few years and I would also like to thank my deputy, Vicki LeCain, for all the hard work she has put in this year.

REPORT OF TOWN TREASURER

Building permits	\$	6786.50
Occupancy permits		360.00
Planningboard & Zoning		2985.00
ZBA fees		715.00
Junkyard permits		75.00
Dumpsticker fees		64.00
Pistol permits		200.00
Current Use registrations		45.00
		<u>11,230.50</u>

Merilee Ellsworth, Town Clerk

1997 Auto permits	\$	450,876.50
1997 Dog tax		2,352.50
1997 Dog tax fines		314.00
Dog Fines from Police		70.00
Candidate fees		11.00
Ucc' filing fees		3,482.38
Municipal agent fees		8,025.00
Marriage fees to state		836.00
Marriage fees to town		154.00
Certified Copys of vital records to state		343.00
Certified Copys of vital records to town		329.00
Motor vechile title fees		1,870.00
		<u>468,663.38</u>

Merilee Ellsworth, Tax Collector

Prior Yrs. Redeemed tax	\$	206,319.82
Redeemed Tax		99,171.39
Redeemed interest & costs		97,345.32
Mort. Notice cost& tax lein charges		11,055.00
		<u>413,891.53</u>

Prior Yr. Property tax	\$	486,349.12
Prior Yr. interest		30,670.57
Prior Yr. Yield tax		3,699.06
Others interest		7.63
		<u>520,726.38</u>

1997 Property tax	\$	3,443,521.38
1997 Current use		12,579.24
1997 Yield tax		4,607.36
Inventory penalties		7,761.71
		<u>3,468,469.69</u>

State of NH

Rooms & Meals tax	\$	41,000.18
Shared REV. Block grant		125,773.43
Highway Block grant		48,413.34
State witness fees		1,474.35
		<u>216,661.30</u>

Miscellaneous Receipts

Town office expense	\$	1,245.87
Revenue from ambulance		51,558.88
Cable franchise		7,935.00
NSF Charges		55.00
Sale of town property		17,698.50
Sale of Cemetary lots		600.00
Interest on checking account		48,327.27
Reim. Trustee of trust funds		1,440.60
Police details		6,850.00
Court fines		1,177.00
Police reports		2,697.00
Reim. from W.C. insurance		13,301.41
Insurance dividends		4,391.16
Reim. Health ins.		24,334.63
Rev. from escrow account		2,112.00
Reim. from welfare		4,188.54
SS/WT library		1,959.90
Revenue Fire dept.		1,116.10
Revenue Police dept.		750.00
1997 Boat tax		14,598.47
Federal Cops Program		15,995.57
Revenue Cemetary trustee		890.24
Morrison Acct. Police		1,927.51
Morrison Acct. Fire		4,000.00
Morrison Acct. Town		9,392.84
		<hr/>
		238,543.49
TOTAL AVAILABLE RECEIPTS	\$	5,338,186.27
Balance brought forward Jan. 1997		1,424,031.04
Less Selectmen's Orders		<hr/>
		5,151,859.35
CASH ON HAND JANUARY 1, 1998	\$	1,610,357.96

Respectfully submitted

Paula S. Anderson  
Town Treasurer

CONSERVATION FUND

Balance on Hand January 1, 1997	\$ 8,793.39
Interest	214.52
Withdrawal	<u>430.00</u>
Balance in Fund	\$ 8,577.91

Ambulance Replacement Fund

Balance on Hand January 1, 1997	\$ 20,442.39
Interest	614.99
Deposits for 1997	<u>10,000.00</u>
Balance in Fund	\$ 31,057.38

ESCROW ACCT. FOR WEND'YS

Balance on Hand January 1, 1997	\$ 2,924.82
Interest	<u>73.06</u>
Balance in Fund	\$ 2,997.88

ESCROW ACCT. FOR N. PEMBROKE RD.

Balance on Hand January 1, 1997	\$ 3,390.87
Interest	58.18
Withdrawal	<u>2,112.00</u>
Balance in Fund	\$ 1,337.05

ESCROW ACCOUNT AM BUILDERS

Balance on Hand January 1, 1997	\$ 9,263.21
Interest	<u>231.41</u>
Balance in Fund	\$ 9,494.62

ESCROW ACCT. POST OFFICE

Deposit 4/97	\$ 700.00
Interest	<u>11.74</u>
Balance in Fund	\$ 711.74

ESCROW ACCT. KING'S GRANT

Deposit 2/97	\$ 2,500.00
Interest	<u>53.12</u>
Balance in Fund	\$ 2,553.12

## Town Counsel's Report

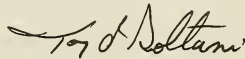
In this report I will attempt to provide a brief and accurate synopsis of the legal activity involving the Town and its several departments while maintaining some degree of the necessary confidentiality involving individual cases.

During the last four years, the Town's overall policy in confronting legal issues has substantially shifted. There has been a concerted effort by the Selectmen and the department heads to maintain a proactive rather than reactive posture. In other words we have tried to avoid litigation through prevention; and seeking advice when the initial need arises. At the same time we have vigorously defended actions against the Town in all cases where a good faith defense existed. Epsom is not, nor does it wish to be, known as an easy deep pocket.

In 1997 Epsom suffered no losses in any legal action. Nor did we enter into any settlement where the Town made any payment or admitted any fault. The number of the lawsuits in which the Town remains a party-defendant has decreased to a grand total of three. The Town also remains an interested party in several other cases including some bankruptcy cases where the debtors have tried to avoid their tax obligations to the Town.

It is our intention to continue the overall strategy through the dual tactics of providing preventive lawyering and vigorously defending suits against the Town. The Selectmen have actively discouraged procrastination; or avoidance of issues. This policy shift required some additional expense during the first years while some clean up was performed.

These efforts appeared to have paid off. The total cost of legal services to the Town in 1997 was \$14,136.11. This figure is for services provided for in all municipal matters including personnel matters and property management, right-to-know issues, office of the selectmen, taxation, land-use planning and zoning, and intra-town government issues such as Board and Town meetings. The amount includes \$252.86 in fees paid to other entities such as courts; as well as, \$1,601.25 in paralegal services. This marks yet another decrease in the Town's legal expenses.



Tony F. Soltani  
Municipal Law Associates  
Epsom Circle



## 1998 EPSOM ZONING BALLOT QUESTIONS

- 1- Are you in favor of the adoption of an amendment to the Epsom Zoning Ordinances which would allow houses of worship in the R/C zone subject to a site plan review and in the R/A zone subject to a special exception and a site plan review?  
(Recommended by the Planning Board)
- 2- Are you in favor of the adoption of an amendment to the Epsom Zoning Ordinances which provides that the Board of Selectmen may appoint up to 5 alternates to serve on the Zoning Board of Adjustment as the need may arise?  
(Recommended by the Planning Board)
- 3- Are you in favor of the adoption of an amendment to the Epsom Zoning Ordinances which allows the Zoning Compliance Officer to withhold a permit where the issuance of the permit would be contrary to public good or general welfare and allows the Zoning Board of Adjustment to review any such decision on appeal?  
(Recommended by the Planning Board)
- 4- Are you in favor of the adoption of an amendment to the Epsom Zoning Ordinances which permits businesses to have two permanent, on-site, signs up to 50 square feet each where each face shall constitute an independent sign?  
(Recommended by the Planning Board)
- 5- Are you in favor of the adoption of a comprehensive amendment to the Epsom Zoning Ordinances which would permit hotels and motels in the R/C zone subject to a site plan review and in the R/A zone subject to a special exception and a site plan review; would make such uses subject to other restrictions and prohibit any unlawful hotels or motels?  
(Recommended by the Planning Board)
- 6- Are you in favor of the adoption of an amendment to the Epsom Zoning Ordinances which would require a driveway permit for new driveways which utilize town roads and would require that each driveway be used to serve only one parcel of land?  
(Recommended by the Planning Board)
- 7- Are you in favor of the adoption of an amendment to the Epsom Zoning Ordinances which would require all mobile homes to be placed in Epsom to be no more than 10 years old at the time they are originally placed on the site?  
(Recommended by the Planning Board)
- 8- Are you in favor of the adoption of a comprehensive amendment to the Epsom Zoning Ordinances which explains and establishes protected non-conforming (grandfathered) uses, and lots; allows the reconstruction of grandfathered structures destroyed by acts of god within 2 years of destruction; allows original construction on certain pre-existing lots subject to a special exception for the next 10 years; and repeals and revises all previously effective provisions?  
(Recommended by the Planning Board)

## Report of The Trust Funds of the City or Town of

EPSOM

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank, deposits, stocks, bonds, etc. (If Common trust, so state) %	PRINCIPAL		
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities
1903-96	Perpetual Care	Asst'd Cem	9Mo. CD 3-2-97-12-2-97	32,068 48		
1997	Mildreth Cheever	McCleary Cem	Bank of NH Sav. Book		300 00	
	Rober & Susan Griggs	" "	"		300 00	
	Clifford H. & Carol Simond	" "	"		150 00	
	Ordway & Farnum Lot	Short Falls	"		100 00	
				32,068 48	850 00	
1924	Mary A. Evans	Fence Fund McCleary Cem	9Mo. CD 3-2-97-12-2-97	229 66		
1960	Memorial Water S. Lawrence Cox Unit	McCleary	" "	2,500 00		
				34,798 14	850 00	
	Interest received on Savings A/C all Cemetery		Book New Account			
	Epsom Public Library					
1916	Susan E.P. Forbes	Stand Books	9Mo. CD 12-2-97	2,000 00		
1917	Mary A. Evans	Books	" "	500 00		
1926	Charles S. Hall	Benefit of Library	" "	200 00		
1929	Warren Tripp	"	" "	200 00		
1961	May S. Brown	Books	" "	500 00		
1984	Gilber H. Knowles	Benefit of Library	" "	1,000 00		
	A/C Library			4,400 00		
				39,198 14	850 00	

NEW HAMPSHIRE

on December 31, 19 97

(June 30, 19 \_\_\_\_\_ )

Withdrawals		Balance End Year		Balance Beginning Year		INCOME						Grand Total of Principal & Income at End of Year			
						INCOME DURING YEAR				Expended During Year				Balance End Year	
						Percent		Amount							
		32,068	48	776	96		1,281	37	1,410	13	648	20	32,716	68	
		300	00										300	00	
		300	00										300	00	
		150	00										150	00	
		100	00										100	00	
		35,648	14	776	96		1,281	37	1,410	13	648	20	33,566	68	
		229	66	854	30		25	30			879	60	1,109	26	
		2,500	00	2,443	95		144	86	120	45	2,468	36	4,968	36	
		35,648	14	4,075	21		1,451	53	1,530	58	3,996	16	39,644	30	
							8	76	8	76					
							1,460	29	1,539	34					
		2,000	00				78	65	78	65			2,000	00	
		500	00				19	66	19	66			500	00	
		200	00				7	86	7	86			200	00	
		200	00				7	86	7	86			200	00	
		500	00				19	66	19	66			500	00	
		1,000	00				39	34	39	34			1,000	00	
		4,400	00				173	03	173	03			4,400	00	
		40,048	14	4,075	21		1,633	32	1,712	37			44,044	30	



on December 31, 19<sup>97</sup>

(June 30, 19\_\_\_\_ )

Withdrawals	40,048.14 Balance End Year	4,075.21 Balance Beginning Year	INCOME						44,044.30
			INCOME DURING YEAR		1,712.37 Expended During Year	3,926.16 Balance End Year	Grand Total of Principal & Income at End of Year		
			Percent	1,633.32 Amount					
	100,000 00	9,466 97		5,030 42	9,392 84	5,104 55	105,104 55		
	50,060 00	4,005 13		2,609 77	4,000 00	2,614 90	52,674 90		
	50,000 00	2,841 05		2,528 28	1,927 51	3,441 82	53,441 82		
	200,060 00	16,313 15		10,168 47	15,320 35	11,161 27	211,221 27		
	29,286 16						29,286 16		
	30,323 73						30,323 73		
	125,446 14						125,446 14		
	616 23						515 23		
	120,000 00						120,000 00		
	5,000 00						5,000 00		
	310,672 26						310,672 26		
					(3,000 00)				
					( 489. 24)				
					(3,490 24)		565,937 83		
						minus	3,490 24		
	550,780 40	20,388 36		11,801 79	17,032 72	15,157 43	562,447 59		

## 1997 TOWN REPORT OF THE LIBRARY TRUSTEES

The Epsom Public Library continued during this past year to provide our community with excellent print, audio and video materials to persons of all ages. Reference services, interlibrary loan services, public information and other educational and literary services were utilized by an ever increasing number of Epsom citizens. The monthly book discussion group and our story hour for preschool children provided enrichment and enjoyment on a regular basis. Special programs for children during the summer months were well received by young readers and their parents. Additional audio books were purchased to respond to the interest of adults who listen to literature while driving or working at home. High quality video materials were expanded to meet the continued interest of parents to provide children with distinctive viewing experiences. The library collection reflects our commitment to have available literary and educational materials which are current, useful and interesting to people of all ages. A successful workshop providing an introduction to the use of the computer and internet access was held for adults during the month of October. The workshop was oversubscribed, indicating an interest of citizens in the use of technology for educational and personal reasons. An Open House was held in December to express our thanks to the people of Epsom for their support of the work of the library.

The construction of a new library occupied a major part of our work during this past year. We worked collaboratively with the Selectmen to develop a viable proposal for the housing of the new library and all town offices in a consolidated municipal facility. A complete and comprehensive proposal will be presented for public consideration at our 1998 Town Meetings. A number of informational meetings will be conducted to provide ample opportunity for residents to become familiar with the proposal and to have any questions satisfactorily addressed. The work of the architect and all costs for preparing the proposal were drawn from funds earned from raffles, the telethon, variety shows, book sales and other money raising projects since 1980. We are indebted to all who generously worked and contributed over the past 15 years to the dream of a new library for Epsom.

The Friends of the Library continued their support by raising funds and providing essential services. The work of the Epsom Library is successful due in large measure to the enormous amount of energy and time provided by dedicated volunteers. Working under the able leadership of Nancy Claris, Library Director and Jeanette Winslow, Librarian, services of the library are consistently of high quality due to the support of volunteers. If you are interested in becoming a volunteer at the library contact Nancy Claris, Library Director at your convenience. You are guaranteed to receive a friendly and warm reception!

Since 1893 the Epsom Public Library has faithfully provided educational and literary services to the citizens of our community. The current facility constructed in 1903 to meet the needs of a town population of 900 has become increasingly inadequate as our population has grown to approximately 4,000 residents. We are grateful for the work of everyone from 1893 to the present who have helped to make the Epsom Library a valuable asset to our life as a community. We invite every citizen to become a partner in the creation of a new library facility adequate to meet the needs of our community for the next century. It is a challenge worthy of us all.

Respectfully submitted,

Patricia Wilcox, Chairperson  
Terri Wirtz, Treasurer  
Harvey F. Harkness, Secretary



**EPSOM PUBLIC LIBRARY  
1997 ANNUAL REPORT**

**APPROPRIATIONS ACCOUNT**

\*\*\*\*\*  
**INCOME (Town Appropriated Money)** **\$37,579.00**

**EXPENSES**

audiotapes		\$773.13
books		\$8,757.15
continuing education		\$565.00
fuel oil		\$586.80
insurance		\$100.00
building maintenance		\$384.07
miscellaneous expenses		\$237.95
periodical subscriptions		\$1,205.57
postage & supplies		\$1,443.40
programs (adult/child)		\$397.86
reference books		\$371.41
salaries		
Library Director	\$15,668.35	
Staff Librarian	\$2,618.76	
TOTAL salaries		\$18,287.11
technology equipment/supplies		\$2,314.00
utilities		\$1,753.83
videotapes		\$134.19

**TOTAL EXPENSES** **\$37,311.47**

**BALANCE** **\$267.53**

\*\*\*\*\*  
**OTHER INCOME**

interest		\$77.01
----------	--	---------

**TOTAL OTHER INCOME** **\$77.01**

**EPSOM PUBLIC LIBRARY**  
**1997 ANNUAL REPORT**

**BUILDING FUND**

\*\*\*\*\*

<b>BEGINNING BALANCES</b>	
Certificates of deposit	\$11,532.54
Savings & Checking Accounts	\$4,037.24
NH Public Deposit Investment Pool	\$23,088.41
	-----
<b>BEGINNING TOTALS</b>	<b>\$38,658.19</b>
<b>1997 INCOME</b>	
Donations	\$775.00
Fundraising	
'911 Address numbers	\$91.55
Mile of Pennies	\$57.21
Quilt raffle	\$243.00
Recycling project	\$240.36
Refrigerator magnets	\$14.83
Troll Black Box	\$86.01
Interest	\$1,293.95
	-----
<b>1997 INCOME TOTALS</b>	<b>\$2,801.91</b>
<b>1997 EXPENSES</b>	
Architect Fees	\$3,647.64
Books	17.22
Engineer Fees (Church purchase)	\$1,070.00
Fundraising raffle (Winston Cup tickets)	\$260.00
Lawyer Fees	\$12.00
Miscellaneous	\$5.00
	-----
<b>1997 EXPENSE TOTALS</b>	<b>\$5,011.86</b>
<b>ENDING BALANCES</b>	
Certificates of deposit	\$11,532.54
Savings & Checking Accounts	\$5,609.75
NH Public Deposit Investment Pool	\$19,305.95
	-----
<b>ENDING BALANCE TOTALS</b>	<b>\$36,448.24</b>

**EPSOM PUBLIC LIBRARY  
1997 ANNUAL REPORT**

**MEMORIAL FUNDS**

-----

Memorial Funds Certificate of Deposit (M.L. Norris, S. Yeaton, T. Yeaton)	\$2,440.49
J. Crafts Memorial Certificate of Deposit	\$1,525.28
A. Clark Memorial Savings Account (1997)	\$734.65
R. Krenn Memorial Savings Account (1997)	\$385.39

MEMORIAL FUNDS TOTALS \$5,085.81

**RAILROAD TRUST FUNDS CD (1996)** \$1,000.00  
(18 month certificate of deposit)

**NONLAPSING FUND**

-----

OPENING BALANCE \$2,357.26

1997 INCOME

Book Sale	\$52.60
Conscience Funds	\$372.56
Damaged/Lost Materials	\$28.30
Nonresident Cards	\$38.00
Photocopier	\$137.15
Trust Funds	\$363.41

TOTAL INCOME \$992.02

1997 EXPENSES

Donations applied to book purchases	\$150.00
Photocopier	\$109.99
Trust Funds (book purchases)	\$190.38

TOTAL EXPENSES \$450.37

ENDING BALANCE \$2,898.91

EPSOM PUBLIC LIBRARY

<u>BOOK COLLECTION</u>	<u>ADULT</u>	<u>JUVENILE</u>	<u>TOTAL</u>
January 1, 1997.....	8,815	5,505	14,320
Accession.....	365	228	593
Discarded.....	47	56	103
Total December 31. 1997	9,133	5,677	14,810
Cassettes.....			262
Audio Books.....			104
Video.....			122
Periodical Subscriptions..			38

CIRCULATION FIGURES FOR 1996

Adult.....	7,001
Juvenile.....	4,008
Periodicals.....	2,232
Audio.....	626
Video.....	792
Total.....	14,659
Active Borrowers, Approximate	1,250

MEMORIAL BOOKS

Given in memory of **Herman Werner**: Minty : a Story of Young Harriet Tubman  
The Hole in the Dike The World of Architectural Wonders  
Remaking the Earth  
Starry Messenger  
A New England Scrapbook Counting is for the Birds  
Beauty and the Beast  
Ruby & Rosie  
Birdie's Lighthouse  
Catherine Called Birdy

Given in memory of **Edith Lalish**:  
A Seasonal Guide to the Natural Year  
A Tree is Growing  
Children's Guide to Insects and Spiders  
Into the Woods : a Woodland Scrapbook



Given in memory of **Geraldine Cidado:**

Hooked Rugs

Given in memory of **Ernestine Wilson:**

An Italian Education

Book Notes

Mediterranean Flavors

American Visions : the Epic History of Art in America

Given in memory of **Lee Traver:**

Lighthouses of New England

Given in memory of **Marietta Yeaton Hall:**

MLA Handbook of Writers of Research Papers

Random House Unabridged Dictionary

Circling the Globe : a Young People's Guide to Countries and Cultures of the World

Given in memory of **Ruth Krenn:**

Lily's Crossing

I Have Lived a Thousand Years

An Acquaintance with Darkness

The Second Bend in the River

A Ride into Morning

Stone in Water

Beyond the Western Sea - Books One and Two

Memorial donations were given in memory of **Anne Clark** and **Ruth Krenn**

**EPSOM POLICE DEPARTMENT**  
**1997 ANNUAL REPORT**

**CHIEF**

Roger W. Amadon

**SUPERVISOR**

Lt. Henry L. Farrin Jr.

**SECRETARY**

Gail Quimby

**ANIMAL CONTROL**

Richard Bilodeau

**FULL TIME PATROLMEN**

Officer Eric Bourn  
Officer Frank Cassidy

**PART TIME PATROLMEN**

Officer Lawrence Phillips  
Officer Arthur Locke

Officer Michael Briggs  
Officer Michael Dempsey

It is my pleasure to present to the citizens of Epsom, the Police Department's 1997 Annual Report.

It has been a very difficult year, as we underwent several staffing changes. In addition to putting a new, full time officer through the New Hampshire Police Academy, and rotating the existing stock of part timers, we suffered the tragic loss of one of our officers who was killed in the line of duty. Remaining officers pulled together at every turn to provide continued maximum possible coverage and protection for the community.

Epsom police also had the misfortune of covering three traffic accident fatalities this year. In January, a combination of alcohol and speed resulted in the death of two young men on Black Hall Road. In July, a ten year old girl lost her life crossing Route 28 by Colby Brook Estates. Then in October, an eight year old boy died from injuries sustained after being struck by a vehicle as he ran into the road on Route 28 by Epsom Auto Sales.

Although calls for service were up this year, intense, concentrated patrol efforts kept overall criminal activity to a minimum and traffic accidents down. As a result of traffic surveys, certain speed limits were reduced and center line markings for passing zones changed.

The town's support of the police department has been well recognized, and I wish to extend our sincere appreciation. As we look forward to an active 1998, your police department will continue to provide the highest degree of professional service and excellence, with commitment and dedication to the citizens of Epsom.

Respectfully Submitted,

Roger W. Amadon  
Chief of Police



EPSOM POLICE DEPARTMENT  
 ACCIDENT STATISTICS  
 FROM: 01/01/1997 THRU: 12/31/1997

DATE: 01/02/1998  
 PAGE: 1

Location: (All)  
 Street: (All)  
 Intersecting Street: (All)  
 Zones: (All)

Day and Time Breakdown of Accidents

Time	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Totals
12AM	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0
3	0	0	0	0	1	0	1	2
4	0	0	0	0	0	1	0	1
5	1	0	0	0	0	0	0	1
6	1	1	2	1	0	2	0	7
7	1	0	3	1	0	2	2	9
8	0	0	3	3	0	1	1	8
9	3	1	0	0	3	1	0	8
10	0	1	3	2	2	1	1	10
11	2	0	0	0	1	0	2	5
12PM	0	0	1	3	1	0	3	8
1	1	0	1	1	1	0	0	4
2	3	1	1	1	1	3	1	11
3	2	1	1	1	0	0	0	5
4	2	1	3	2	3	1	0	12
5	0	2	0	3	4	2	1	12
6	2	0	0	2	0	2	0	6
7	0	1	0	1	1	1	0	4
8	0	0	0	0	0	0	0	0
9	1	0	0	0	0	0	1	2
10	0	0	0	0	1	1	1	3
11	0	1	1	0	1	1	1	5
<b>TOTAL</b>	<b>19</b>	<b>10</b>	<b>19</b>	<b>21</b>	<b>20</b>	<b>19</b>	<b>15</b>	<b>123</b>

Accident Particulars

Average posted speed at the accident scene	42 MPH
Occured at on ramps	0 0.0 %
Occured at off ramps	0 0.0 %
Occured at an intersection	51 41.0 %
Occured at a rotary	13 11.0 %
Occured on a one lane road/highway	2 2.0 %
Occured on a two lane road/highway	37 30.0 %
Occured on a three lane road/highway	10 8.0 %
Occured on a four lane road/highway	3 2.0 %
Occured on other number of lane(s)	0 0.0 %
Involved OUI violation(s)	0 0.0 %
Photos were taken	8 7.0 %
Measurements were taken	16 13.0 %
Investigation took place	106 86.0 %

EPSOM POLICE DEPARTMENT  
Citation Statistics  
From: 01/01/1997 Thru: 12/31/1997

Page: 1

Time	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Totals
12AM	25	8	3	6	5	15	19	81
1	18	4	1	9	8	6	15	61
2	8	2	1	9	4	5	4	33
3	3	4	0	4	6	8	9	34
4	4	5	3	8	12	9	8	49
5	10	9	2	18	14	13	13	79
6	5	5	8	17	19	13	5	72
7	14	3	3	6	4	14	15	59
8	24	4	7	5	5	6	31	82
9	35	4	3	6	2	4	22	76
10	30	3	2	8	5	2	20	70
11	22	2	1	13	2	4	21	65
12PM	32	4	3	5	4	5	24	77
1	24	4	1	2	6	3	28	68
2	13	7	6	7	9	9	26	77
3	13	11	9	9	13	13	17	85
4	17	12	15	15	7	14	18	98
5	28	18	11	6	19	20	27	129
6	23	16	11	4	14	18	15	101
7	26	10	8	8	7	18	32	109
8	22	12	16	14	12	13	21	110
9	23	25	20	15	20	21	36	160
10	35	28	15	26	18	25	31	178
11	17	14	8	11	18	30	34	132
<b>TOTAL</b>	<b>471</b>	<b>214</b>	<b>157</b>	<b>231</b>	<b>233</b>	<b>288</b>	<b>491</b>	<b>2085</b>

EPSOM POLICE DEPARTMENT  
Citation Statistics  
From: 01/01/1997 Thru: 12/31/1997

Page: 2

Total Citations = 2085

Arrest	1	0.0 %
Civil	2	0.1 %
Complaint	455	21.8 %
Warning	1627	78.0 %
Void	0	0.0 %
Speed measured by Radar	1335	64.0 %
Speed measured by Clock	2	0.1 %
Speed measured by Estimate	0	0.0 %
Speed measured by Unspecified	748	35.9 %
Accident Occurred	5	0.2 %
Citation Issued to OWNER	0	0.0 %
Road Divided	3	0.1 %
CDL Licenses	92	4.4 %
Commercial Vehicle	0	0.0 %
Hazardous Materials Involved	0	0.0 %
Average speed	54 MPH	
Average speed limit	38 MPH	
Average MPH over speed limit	16 MPH	

EPSOM POLICE DEPARTMENT  
Arrests/PC's By Time/Day  
1997

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTALS
1 AM	5	0	0	1	2	3	4	15
2 AM	0	0	0	0	2	0	7	9
3 AM	0	0	0	0	0	0	1	1
4 AM	0	0	0	0	0	0	2	2
5 AM	0	0	0	0	0	0	0	0
6 AM	0	1	0	0	0	0	0	1
7 AM	0	0	0	0	0	3	1	4
8 AM	0	2	1	0	1	1	0	5
9 AM	0	0	0	0	1	0	1	2
10 AM	1	0	0	0	0	0	0	1
11 AM	1	0	1	0	0	0	0	2
12 PM	0	0	1	0	2	1	0	4
1 PM	0	0	0	0	0	0	1	1
2 PM	1	0	1	0	1	0	2	5
3 PM	3	2	1	1	1	1	0	9
4 PM	1	0	1	2	0	1	1	6
5 PM	1	2	0	0	0	0	0	3
6 PM	2	2	1	3	1	2	3	14
7 PM	1	4	2	0	0	4	0	11
8 PM	1	3	0	0	1	1	1	7
9 PM	2	6	2	1	0	3	4	18
10 PM	2	0	2	1	1	0	3	9
11 PM	3	0	2	0	2	2	8	17
12 PM	4	0	0	2	0	1	1	8
<b>TOTALS</b>	<b>28</b>	<b>22</b>	<b>15</b>	<b>11</b>	<b>15</b>	<b>23</b>	<b>40</b>	<b>154</b>

CRIMINAL CASES		ARRESTS	
1995	319	1995	143
1996	303	1996	152
1997	293	1997	154

ACCIDENTS		CALLS FOR SERVICE	
1995	120	1995	1712
1996	101	1996	1959
1997	123	1997	1798

MOTOR VEHICLE	
1995	735
1996	1481
1997	2085

AS OF DECEMBER 31, 1997

EPSOM POLICE DEPARTMENT  
Incident Crime Occurrence By Time/Day  
1997

	SUN	MON	TUE	WED	THU	FRI	SAT	TOTALS
1 AM	1	0	0	0	2	0	4	7
2 AM	0	0	0	0	2	0	8	10
3 AM	0	0	0	0	1	0	3	4
4 AM	1	0	0	0	0	0	1	2
5 AM	0	0	1	0	0	0	0	1
6 AM	0	1	0	1	0	0	0	2
7 AM	0	0	2	1	3	3	1	10
8 AM	2	7	4	2	3	2	0	20
9 AM	0	0	0	1	1	0	0	2
10 AM	1	2	0	0	0	1	2	6
11 AM	3	2	1	0	1	3	0	10
12 PM	1	0	5	5	5	3	3	22
1 PM	0	2	1	1	0	0	2	6
2 PM	1	0	3	0	1	1	4	10
3 PM	3	4	1	2	3	5	2	20
4 PM	2	1	0	1	1	5	2	12
5 PM	3	2	0	0	2	3	3	13
6 PM	0	6	0	2	2	4	5	19
7 PM	0	1	2	0	0	7	1	11
8 PM	3	2	1	1	1	2	4	14
9 PM	1	6	3	2	0	5	5	22
10 PM	2	0	3	3	1	2	8	19
11 PM	3	0	2	3	7	3	13	31
12 PM	3	1	2	5	0	3	6	20
<b>TOTALS</b>	<b>30</b>	<b>37</b>	<b>31</b>	<b>30</b>	<b>36</b>	<b>52</b>	<b>77</b>	<b>293</b>

EPSOM POLICE DEPARTMENT  
P O BOX 10  
EPSOM, NEW HAMPSHIRE  
ANIMAL CONTROL DIVISION

BARKING DOGS.....	21
DOG'S P/U.....	16
DOG BITES.....	3
DOG/CAT HIT BY VEHICLE.....	5
LOST DOGS.....	12
DOGS FOUND.....	7
OTHER ANIMALS.....	12
<b>TOTAL CALLS</b>	<b>67</b>

The Animal Control Division of the Epsom Police Department has been actively involved in 1997, while patrolling the roads within the town for animals unlicensed and or running at large.

The Animal Control Division of the department is now fully computerized with all licensed dogs and their owners.

Richard Bilodeau - Animal Control Officer  
Roger Bilodeau Jr. - Asst. Animal Control Officer

## 1997 Report of the Epsom Volunteer Fire Department

The Epsom Volunteer Fire Department, while fortunate to have two full time professional firefighter / EMT's, still derives much of its vitality from the services of about 35 individuals, who contribute well over 12,000 man hours per year. Hours of training, re-certification, work details, mutual aid drills, and administration (such as this report) are required to prepare equipment and manpower to respond to an ever increasing tally of annual emergency calls, which is expected to exceed 650 this year. In addition, there has been an emotional toll on our members due to the sudden and tragic deaths which occurred this year, including the loss of two children and two adults in motor vehicle accidents, and the shocking death of our public service brother, Officer Jeremy Charron. Not every town enjoys the mutual respect and cooperation between police and fire departments that Epsom does; the best indication of our respect for our police force is that 35 members of the Epsom Volunteer Fire Department marched in Jeremy's funeral procession on August 27.

The officer staff underwent significant changes this year. After both previous fire captains became ordinary firefighters, it was decided to promote full-time Lieutenants Steve Auger and Floyd Graham to captain. Steve and Floyd will provide line leadership to the two fire companies and be able to make their knowledge and experience more readily available to all firefighters. Fire Lieutenants Joel Dail and Derek Martel continue to provide vigorous leadership, and, after four fine years as a medical officer, Dave Palermo has transferred to a fire lieutenant position. Ted Virgin and Mike Pickering have been made junior fire officers to provide them with the opportunity to receive more management training and achieve a higher level of service to the Department. Aside from recognition for jobs well done, these promotions reflect the enormous variety and quantity of tasks facing the Department and the necessary delegation of responsibility to the officer staff. The Rescue Squad is fortunate to have Captain Matt Moulton and Lieutenants Mike Crowley and (recently elected) Barbara Barton, while the Auxiliary continues to provide many types of support to fire and rescue personnel under the capable leadership of Co-Chairpersons Elaine Palermo and Janet Porter. Stewart Yeaton and Bruce Porter, respectively, serve us well as Fire Warden and Civil Defense Director. Finally, I enjoy the close support and overall competence of Deputy Chief Alan Quimby in helping to manage the Department.

Improvements to property and plant are ongoing. This year, the rear parking lot was paved and catch basins were installed, and we started to enclose the mezzanine and upper floor to reduce vehicular exhaust in those areas. Next year, we hope to begin installation of equipment designed to eliminate vehicular exhaust from the truck bay as well, to refurbish the emergency lighting system, and to replace the floor covering in the upstairs hall and kitchen. Public use of the hall has been curtailed due to high maintenance costs, liability, and the worn out floor covering.

Extensive repairs were required during the year to our older tanker, the 1970 Mack to be designated as 56K2. We anticipate using this vehicle much less when the new truck, 56K1, is placed in service later this year. While the Peterbilt chassis of the new truck has been completed, installation of the tank, pump, piping, and other equipment is not expected to be finished before December 1, 1997. While we expect many more years of service from our first attack piece, the 1987 Pierce Arrow designated as 56M1, we feel it necessary to protect the body by completely repainting it next year, at an estimated cost of \$8,000. Our second pumper and rescue piece, the 1993 Pierce Dash designated as 56M2, is in excellent condition. Each of these trucks and the ambulance are now equipped with Opticon transmitters to clear the two traffic lights in emergency situations. The 1975 International pumper, 56M3, will be removed from service when the new truck is available. We expect to have to replace the ambulance in 2001. I would like to establish a capital reserve fund in anticipation of replacing the two forestry pieces in a few years; while the 1968 Jeep utility vehicle is in good condition, the 1952 Dodge "4x4" is increasingly difficult and expensive to maintain.

Our major current problem is the constant need to provide manpower for emergencies, particularly on weekends or at times when either of the full time firefighters is not available. We are approaching this problem in several ways: (1) recruiting new members; (2) attempting to revive the Explorer Post, traditionally the source of a constant flow of new members; (3) working to retain our current membership; (4) raising the number of average working hours per week of the two professionals from 43 to 45; (5) proposing paying qualified personnel to cover

for Graham or Anger when they are sick, on holiday, or attending training; and (6) offering the payment of a modest stipend as incentive to rescue squad members to sign up for weekend duty. The quantity of emergencies, devastating impact of tragic death, and limited number of new volunteers is making it increasingly difficult to answer every alarm promptly.

Proposed equipment purchases include replacing worn out hose, nozzles, and fittings; pagers and transmitters; certain forestry tools and equipment; and personal safety equipment including turnout gear and 15 PASS (Personal Alert Safety System) devices, which are worn by firefighters in hazardous environments and emit a shrill alarm when a firefighter is inert, helping other firefighters to locate him or her. Other projects for the near term include the required establishment of more complete Standard Operating Guidelines, better adherence to NFPA 1500 (Fire Department Occupational Safety and Health Program) standards, and the establishment of a well written job description and performance evaluation for the two professional firefighters.

Respectfully submitted,  
David L. Cushing, Fire Chief

# CAPITAL AREA MUTUAL AID FIRE COMPACT

105 Loudon Road  
P.O. Box 7206  
Concord, New Hampshire 03301  
Telephone: 225-8988  
FAX: 228-0983

## 1997 UNIT CITATION

### EPSOM FIRE DEPARTMENT

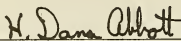
With two major highways passing through its community, the Epsom Fire Department has grown to be one of the busier small departments in our system.

While still reeling from two traumatic motor vehicle accidents earlier in the year, the Town became the victim of a more horrific incident with the tragic shooting death of Police Officer Jeremy Charron.

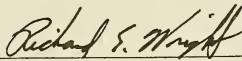
As with any fire or medical incident, Epsom Fire and Rescue was on the scene to provide primary care and was assisted by a Concord Fire Department Paramedic unit in an attempt to save Jeremy's life. Although unsuccessful, no greater effort could have been made.

Throughout these senseless recent deaths, fire and rescue personnel have been the first to respond to treat these victims, often knowing that they too could be in serious danger. And in the aftermath, they have provided strong support to their fellow public safety officers.

Although there was no happy ending, the Epsom Fire and Rescue Department should be commended not only for their strong rescue efforts but their deep commitment to their community and its people.



H. Dana Abbott, President



Richard E. Wright, Chird Coordinator



**EPSOM FIRE & RESCUE  
SUMMARY OF CALLS FOR 1997**

ANIMAL RESCUE.....	3
BUILDING FIRES.....	6
BRUSH & GRASS FIRES.....	6
CHIMNEY FIRES.....	6
CO DETECTOR.....	10
DRILLS.....	4
ELECTRICAL PROBLEMS.....	12
FIRE ALARM ACTIVATIONS.....	50
FUEL SPILLS.....	5
GAS LEAKS.....	4
INVESTIGATIONS.....	2
MEDICAL AID.....	231
MUTUAL AID.....	59
MUTUAL AID MEDICAL.....	75
NON PERMIT FIRES.....	5
SERVICE CALLS.....	27
SMOKE IN BUILDING.....	5
SMOKE INVESTIGATIONS.....	13
VEHICLE ACCIDENTS.....	77
VEHICLE FIRES.....	9
WATER PROBLEMS.....	2
WIRES DOWN.....	10
TOTAL CALLS FOR 1997.....	619



# EPSOM FIRE & RESCUE

---

1714 Dover Road  
Epsom, NH 03241  
(603) 736-9291

## Epsom Fire and Rescue Ambulance Billing Report

January 8, 1998

<b>Total Billed For 1997</b>	<b>\$74,094.50</b>
<b>Amount Received</b>	<b>\$50,327.50</b>
<b>Amount Adjusted</b>	<b>\$ 6,428.67</b>
<b>Amount Outstanding</b>	<b>\$32,569.48</b>

# EPSOM RESCUE SQUAD

1997

## ANNUAL REPORT

I've known for along time that we had a very dedicated, thoughtful, caring group of people on the Epsom Fire / Rescue but after this past year my eyes have been opened wider and I found that it goes far deeper. During the ups and downs of this past year these people have dealt with the incredible and still are able to pick themselves up and carry on to the next call.

These individuals who have given so much of their time as members of the Epsom Rescue need to be recognized and are:

Kerry Auger	Bill French	Allana Mitchell
Steve Auger	Floyd Graham	Amy Orff
Barbara Barton	Rita Graham	Dave Palermo
Michael Crowley	Travis Keeler	Shirley St. Laurent
Joel Dail	Derek Martel	Stewart Yeaton

FF/Driver: Larry Barton Sean McDonald Mike Pickering Ted Virgin

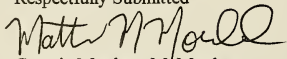
The Epsom Rescue responded to 380 calls and transported 220 patients to area hospitals mostly to Concord Hospital. Included in these calls were mutual aid responses to Northwood, Chichester, Pittsfield, Deerfield and Allenstown to assist on medicals.

This year we assisted in a Red Cross Blood Drive and Christmas Tree sales. We had a great time at the Breakfast with Santa and the Epsom Fire Auxiliary Spaghetti Dinner. It was nice to see all the support the Epsom Fire /Rescue Auxiliary received from all of those who attended.

I would like to invite any citizens of the Town of Epsom that may be interested in being a part of the Epsom Fire / Rescue to please come and visit our department and see what we are all about. It does involve some time but it is time well spent!

Thank you for your support.

Respectfully Submitted

  
Captain Matthew M. Moulton  
Epsom Rescue Squad

## **Epsom Fire & Rescue Association, Inc. 1997 Report**

The Epsom Fire & Rescue Association, Inc., whose membership includes Epsom firefighters and members of the Epsom Rescue Squad and Epsom Fire Department Auxiliary, is a registered New Hampshire charitable trust, a nonprofit organization which can hold goods, property, and funds donated to any of these groups. Any donations made to the Association are tax-deductible.

The Department held various fund-raisers during 1997, including the annual Christmas Tree Sale and the Second Annual Breakfast With Santa. Numerous donations were made to the department in memory of various individuals and for other reasons. The Association provided funds to purchase a second hand pickup truck, to be used by the Department for snowplowing, short errands, picking up hose, and similar tasks. Also purchased was a plaque honoring Fire Chief David L. Cushing for 30 years of service.

Altogether, the Association spent over \$10,000 during the year for goods and services to improve the Department. Although donations may be received from any source and for any reason, expenditures are protected in several ways. All disbursements are:

- a. For purposes approved by the N.H. Secretary of State, Division of Charitable Trusts. These purposes are generally limited to equipment and training for the Fire Department and Rescue Squad, or other reasons explicitly approved in advance.
- b. Approved by a majority of members.
- c. Approved by a majority of the Board of Directors.
- d. Authorized by two signatures from the Board of Directors.

The members of the Association are extremely grateful to the citizens of Epsom for their generosity in supporting the goals of the Association.

Respectfully Submitted,

The Board of Directors: Barbara Barton, Matthew Moulton, Ron Delgado, Steve Auger, Robert E. Sawyer, Jr.

## REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. The 1997 fire season was a safe period for wildland firefighters with no major injuries reported. The drought conditions experienced during the early summer months was a significant factor resulting in the total number of fires reported during the season.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

### 1997 FIRE STATISTICS

(All Fires Reported thru December 23, 1997)

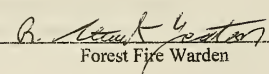
#### FIRES REPORTED BY COUNTY

Belknap	58
Carroll	96
Cheshire	63
Coos	29
Grafton	51
Hillsborough	145
Merrimack	148
Rockingham	54
Strafford	63
Sullivan	19
TOTAL FIRES	726
TOTAL ACRES	177.17

#### CAUSES OF FIRES REPORTED

Smoking	54
Debris Burning	261
Campfire	99
Power Line	33
Railroad	3
Equipment Use	23
Lightning	14
Children	60
OHRV	0
Miscellaneous	130
Incendiary	33
Fireworks	16

  
Forest Ranger

  
Forest Fire Warden

## PLANNING BOARD REPORT

The Epsom Planning Board approved many more commercial site plans than residential subdivisions in 1997. Some of site plan approvals provided in 1997 include: Epsom Elderly Housing and King's Grant MHP on Route 28S; the Post Office and a retail building on Route 28N; Johnson & Dix Fuel and White Mountain Cable on Route 4W; and a multi-use commercial redevelopment on Goboro Road.

Recently, the Board has put several zoning amendments out to Public Hearing; including allowing churches in the R/C zone by right and in the R/A zone by special exception; allowing slightly larger off-site signs for Epsom businesses providing each lot has only one such sign; clarifying the ordinances which relate to non-conforming uses; and permitting hotels, motels, and inns in the R/C zone and permitting the same with a special exception in the R/A zone.

In 1998 the Board will be focusing its attention on an update to the Town's Master Plan. We are seeking volunteers to help us develop this one overarching plan which will guide the Town's development for the next ten years. I urge you to call me (736-8716) if you have interest in taking part, as a planner, typist or envelope stuffer. We will together craft an action plan which will make good use of your time and thoughts.

I thank all members of the Planning Board for working together to find solutions which allow Epsom to grow appropriately while maintaining a Town in which we are proud to live. A special thanks is due Peter Arvanitis for his years of service as Planning Board Chairman through March 1997, and for his continued service to the Board and Town.

On behalf of the entire Board, I appreciate the cooperation afforded us by members of the ZBA, Conservation Commission, Police and Fire Departments, Board of Selectmen, Al Bickford, Zoning Compliance Officer, Greg Bowen, Road Agent, and Judy DeWitt, our secretary.

Respectfully,

Paul Bradley, Chairman

## BOARD OF ADJUSTMENT 1997 REPORT

The Board of Adjustment was established through the adoption of the zoning ordinances and given the powers to 1) hear and decide appeals due to administrative decisions , 2) issuance of a "special use permit" for junk yard use, 3) grant "special exceptions" to the terms of the zoning ordinances and 4) grant waivers to the zoning ordinances by "variance". The appeals for an administrative decision are usually the result of non issuance of a building permit or other land use permit due to the interpretation of the zoning ordinances by the administrative officer such as the Zoning Compliance Officer and/or the Board of Selectmen.

The Epsom Board of Adjustment consists of five appointed members, three alternate appointed members and a secretary. All Board members are appointed by the Board of Selectmen and serve in a three year volunteer position. The Board meets only when specific application is submitted and these meetings are generally held on a Wednesday evening.

During 1997, the Board of Adjustment processed ten (10) applications for appeals to the zoning ordinances and held nine (9) Public Hearings concerning these appeals with two hearings still pending. The zoning appeals consisted of four (4) requests for variances, six (6) requests for special exceptions and one (1) administrative appeal of a building permit denial by the Board of Selectmen. The results of these appeals are as follows:

<u>CASE #</u> <u>(Month)</u>	<u>APPLICANT</u>	<u>TAX MAP</u> <u>(LOT No.)</u>	<u>TYPE OF</u> <u>APPEAL</u>	<u>APPEAL</u> <u>DESCRIPTION</u>	<u>DECISION</u>
97-01 (Jan.)	B. Coutu	U-4 (32)	Special Exception	Seek approval for 40 sq. ft. commercial sign	Approved
97-02 (April)	C. Cosseboom	R-02 (32)	Administrative Appeal	Appeal of building permit denial by Board of Selectmen	Denied
97-03 (July)	Epsom Baptist Church	U-14 (40)	Special Exception	Appeal for educational school and church in residential zone	Approved
97-04 (July)	W. Mandigo	U-02 (3)	Variance	Appeal for building permit on lot with no frontage on Class V road	Denied
97-05 (July)	A. Bissonette	U-05 (26)	Special Exception	Seek approval for auto repair business on lot in commercial zone	Approved
97-06 (Nov.)	Industrial Communication Inc.	R-04 (26)	Variance	Seek approval for expansion of non comforting use (Communication building on top of Fort Mountain)	Approved



<u>CASE #</u> <u>(Month)</u>	<u>APPLICANT</u>	<u>TAX MAP</u> <u>(LOT No.)</u>	<u>TYPE OF</u> <u>APPEAL</u>	<u>APPEAL</u> <u>DESCRIPTION</u>	<u>DECISION</u>
97-07 (Nov.)	D. Schmidt	U-09 (27)	Special Exception	Business and residential use on non-comforting lot in commercial zone	Denied
97-08 (Dec.)	L. McGovern	U-01 (99-100)	Variance & Special Exception	Appeal to allow residential use on non-conforming lot with no frontage on Town Road	Case Pending
97-09 (Dec.)	J. Marcoulier	U-16 (11)	Variance	Appeal for residential structure within side lot building offset	Approved
97-10 (Dec.)	D. Schmidt	U-09 (27)	Special Exception	Business and residential use on non-comforting lot in commercial zone	Case Pending

In regards to Case 97-02, Mr. Charles Cosseboom has taken legal action against the Board of Adjustment in Merrimack Superior Court appealing the Board's decision which affirmed the Board of Selectmen denial of the building permit application. This case has been referred to Town Council for processing to Superior Court.

I would like to extend my appreciation to the Board of Adjustment members for their dedication and commitment throughout the year. Their volunteered service provides an essential "safety value" for the citizens of Epsom for appeals to the zoning ordinances as they are administered by the zoning compliance officer and the Board of Selectmen. While the Board's decisions can be emotionally difficult and trying at times to undertake, a solid understanding of the regulations remains an important ingredient for making these decisions, as well as, common sense. In closing, I wish to also thank our secretary, Judith DeWitt, for the services she has provided to the Board throughout the year. Without Ms. DeWitt's support, our job would be more difficult to complete.

Should any one be interested in serving on the Board of Adjustment, please feel free to contact the Board of Selectmen. Remember, the Town of Epsom is your community. Take the time to serve your community and get involved. Thank you.

Respectfully Submitted By,  
Keith A. Cota, Chairman



December, 1997

**EPSOM ZONING BOARD  
OF ADJUSTMENT  
MEMBERS**

Peter Arvanitis	340 Goboro Road Epsom, N.H. 03234	798-5708
Frank Catanese	126 Barton Road Epsom, N.H. 03234	435-8720
Keith Cota	16 North Pembroke Rd. Epsom, N.H. 03234	736-8811
Gordon Ellis	74 Mountain View Rd. Epsom, N.H. 03234	736-9709
Robert Poole	174 Suncook Valley Hwy Epsom, N.H. 03234	736-4629

Alternates

Susan Beaudoin	19 Brimstone Hill Rd. Epsom, N.H. 03234	736-8032
Robert Berry	P.O. Box 627 Epsom, NH 03234	736-3390
Glen Horner	1044 Highland Drive Epsom, NH 03234	736-8214

Secretary

Judith DeWitt	402 New Rye Road Epsom, NH 03234	736-8312
---------------	-------------------------------------	----------

## HIGHWAY DEPARTMENT REPORT

There were no major projects done this year due to lack of funds. We did a lot of little projects all over town. We tried not to hire outside help.

January rain and a spring thaw turned the Epsom dirt roads to the Epsom Mud Bowl. Mountain Road had ruts two to three feet deep. We put 1800 tons of crushed gravel and stone on the dirt roads of Epsom. We yore raked until 3 AM, when the roads finally froze.

We did crack sealing on the following roads: Goboro Road, Samuel Drive, Lord's Mill Road, North Pembroke Road and the front parking lot at the Fire Department.

As dust control on the dirt roads, we graded and yore raked. Put magnesium chloride on top of the dirt then rolled with 15 ton roller. We worked on approximately 22 miles of dirt road.

The department put reclaimed hot top on the following roads: Mountain View Spur, Swamp Road and Silver Hill Drive.

Ditching and drainage was done on the following roads: Elkins Road, Windymere Drive, Sawyer Avenue, Brimstone Hill, Old Route 28 and Goboro Road. The trees on these roads were trimmed back and all street intersections were swept.

The following roads had the ditches cleaned and hot topped: Old Towne Road, Leighton Brook Drive, Towle Pasture Drive, Pinne Hill Road and Prospect Street.

During August we did roadside mowing and stockpiled winter sand. We also destroyed some beaver dams.

Echo Valley Farm Road was ditched on both sides of the hill. The turn outs were cleaned out and one 24 inch by 40 foot culvert was put in. We dug down 18 inches and removed gravel to let water run by the barn and farmhouse.

In addition we removed a frost heave (bump) on Goboro Road. Installed 24" by 40" culvert and 6,000 lb. cement block on Sanborn Hill Road. Installed a 15" by 30" culvert with rock headers on Millhouse Road. In different parts of town we used 300 ton of cold patch.

I would like to thank Bruce Barton of Barton Lumber company for all the lumber donations given to the Epsom Highway Department.

A special thanks to Buddy Palmer. He's not only a volunteer fireman, but a volunteer for the Highway Department. He has put in hundreds of hours over the past few years and has saved the town a lot money.

Respectfully submitted,

Greg Bowen  
Road Agent

ZONING COMPLIANCE OFFICER'S REPORT  
1997

1997 was slower on residence starts and mobile homes. However, commercial businesses of various sizes have been moving in and we've had several new commercial buildings put up, which is a good sign.

We have had a few problems with zoning violations, but I have managed to resolve them without any major confrontations. If anyone has a questions regarding zoning, please call me before you do anything. A simple phone call is the easiest way of doing things right.

Following is a break down of activity during the year.

Single Family Residences	15
Residential additions	11
Mobile Homes	8
Commercial improvements	3
Sheds	14
Decks	11
Garages	9
Signs	15
Barns	2
Occupancy permits	17
Renewals	0
Seasonal businesses	4
Duplexes	0
Trailer Storage	0
Swimming Pools (inground)	0
Commercial businesses	17
Replacement of burned structure	0
Commercial business construction	4
Home business	1
Residential Reconstruction (major addition and structural changes)	2

Respectfully submitted,

Alfred Bickford  
Zoning Compliance Officer

## WELFARE ADMINISTRATION

1997 saw interesting changes in the welfare laws and, consequently, the reasons people in Epsom were seeking financial assistance. As a result of these laws, fewer working families were seeking Town Assistance, and fewer nonworking, physically able families were receiving Town Assistance. The majority of families and individuals actually receiving financial assistance was limited to those with medical difficulties as well as those senior citizens whose fixed incomes do not allow them to live above the level of poverty.

The State of New Hampshire has changed some of their rules and regulations to better accommodate single parent families as well as low income, intact, working families. Many of these changes directly affect how much money Epsom needs to spend in order to be reasonable and within the boundaries of the law. The laws concerning the disabled and/or elderly need to change to be effective enough to allow Epsom to spend less money helping the people in true need.

As the State of New Hampshire continues to improve its programs to get people back to work, I look forward to seeing fewer people who have nowhere else to turn but the town. Through the complexities of computer software and telephone lines of communication, the state and towns have the power to greatly improve their efforts to reduce, if not eliminate, welfare fraud. The bulk of our efforts can then be well spent with the people who truly deserve our attention.

Several different people and organizations sponsored 15 families, providing them with food for Thanksgiving. Another 40 plus individuals, families and organizations were blessed with the joy of giving as they sponsored 34 children for Christmas. Toys and clothes were in abundance at the town office, finally dwindling only hours before Christmas Day. Words of gratitude and tears of joy were expressed by the recipient parents who were in awe of the numerous people who choose to help. On their behalf, I thank you all.

## Conservation Commission Report 1997

The year 1997 was a productive year for the Epsom Conservation Commission. The commission reviewed Dredge and Fill applications and sites, as well as wetland violations. The Commission continues to manage and monitor town conservation land and easements and work with Bearpaw Greenways to acquire conservation easements. Our goal is to protect the future of critical undeveloped open spaces in our town, community and the state. Bearpaw has identified properties critical to connecting contiguous parcels of land in Epsom and surrounding towns to create greenways and protect waterways. The Town of Epsom owns over 467 acres of conservation land and oversees another 200 acres that are donated easements. Conservation Easements outline the possible uses of the land. In most cases farming, forestry, recreation, hunting are some of the permissible activities, land in current use has similar restrictions. The commission would like to protect critical areas and properties for the future by acquiring conservation easements.

Conservation easements are deeded, owners retain ownership and pay taxes assessed at the current use rate. The property is then protected according to the description in the deed, forever. If the land is sold the easement transfers to the new buyer. The benefits of preserving and protecting the natural beauty of NH, water resources, flora, wildlife, wildlife habitat, and the recreational uses of conservation land, seems self evident to conservationists, farmers, hunters, tourists, and many more who wish to preserve the future of the rural beauty and nature of our community and state, for future generations to benefit from. There are also some tax incentives for those choosing to donate a conservation easement.

Conservation Easements have value. A landowner can opt to add a conservation easement to their deed to protect a land into perpetuity for personal or altruistic reasons at any time. If the landowner donates an easement or the land to a non-profit, the value of the easement can be a tax benefit in the year of donation. The tax benefit is the value of the development potential of the easement donated. Not many landowners think about adding conservation easements to their deeds without incentives. Many towns and conservation minded non-profits accept conservation easements and donations of land. For some the tax benefits can be a motivation. If a landowner chooses to donate an easement the recipient of the donation incurs the cost of assessing the value of the easement, updating deeds, and in some cases surveying the property while the owner files their donation for a tax credit. As land owners are interested in donating easements to the town the commission recognizes that we need funds to cover the costs of acquiring conservation easements. Please read our Warrant Article and understand that the 25% of the Land Use Tax with a cap of \$5000. we are asking for would allow the commission to acquire conservation easements. The commission can not approach landowners if it is not able to fund the easement costs. Therefore we are asking you to ask questions about our warrant article and view the map of area conservation easements and lands at this years town informational meeting. Plus pick up a brochure and trail guide for the Epsom Town Forest.

The maps will be available in a mailbox at the parking area on Tarleton Road. We have seen numerous hikers, cross country skiers, hunters and others utilizing the Town forest and the trail system. The commission completed managing a timber sale on the property which allowed the town to repair the condition of Tarleton Road in its capacity as a trail. Vehicles are not encouraged to use this road and it is subject to gates and bars.

The Commission also sent an Epsom Central student to York Pond Conservation Camp this summer. His report about the experience did not make the deadline for Town reports. Some wild animal ate it.

The commission has alternate positions available. If interested appointments are granted by the selectmen. We meet the 3<sup>rd</sup> Thursday of each month at the old selectmen's office at the old Town Hall. If you have a conservation concern or interest please join us. Submitted by AlisonParodi-Bieling and the conservation commission.

Elsie Fife, Eric Orff, Chuck Cosseboon, Elliot Sampson,  
Glen Homer and John Baldi.



## NOTES

## ANNUAL REPORT OF THE TOWN OF EPSOM

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Epsom: Home Care, Hospice and Community Health Services.

Home Care services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and para-professional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice services provide professional and para-professional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping he/she remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special physical, emotional and spiritual needs.

In April of 1994 Hospice expanded its services to provide residential care with the opening of New Hampshire's first Hospice House. To date, this house has provided a home to approximately 248 terminally ill residents.

Community Health services include health education, health maintenance and preventive health services. The program includes preventive care, adult and senior health, child health, Baby's First Homecoming, immunizations for all ages, school linked clinics, parent education and support, health education, nutritional counseling.

Community Health includes health promotion services which focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, adult screening, and immunizations. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior health services are provided at congregate housing sites.

Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

Anyone in Epsom may request service; patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to Concord Regional Visiting Nurse Association (224-4093) is all that is necessary to start services or make inquiries. The CRVNA office is open Monday through Friday from 7:30am to 5:00pm. A nurse is on call for hospice and home care patients; (224-4093) 4:30pm - 7:30am daily.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for the individual without health insurance and/or who is unable to pay the full charge. However, to fee scale, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or that no fee is collectible.

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of New Hampshire, accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) and is a member agency of the United Way of Merrimack County.

Total visits made during October 1, 1996 through September 30, 1997:

	<u>No of Clients</u>	<u>Visits</u>
Home Care/Hospice	140	4,183
Community Health Services	275	526
	<hr/>	<hr/>
Total	415	4,709

- 12 Senior Health Clinics
- 2 Immunization Clinics
- 1 Flu Clinic
- 4 Adult Bereavement Support Groups
- 2 Children Bereavement Support Groups
- 2 Hospice Volunteer Training Groups
- 17 Bereavement Sessions

SUMMARY OF SERVICES 1997  
 PROVIDED TO  
 EPSOM RESIDENTS  
 BY THE SUNCOOK AREA CENTER  
 BELKNAP-MERRIMACK COMMUNITY ACTION PROGRAM

SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSONS	TOTAL VALUE
<b>COMMODITY SUPPLEMENTAL FOOD PROGRAM</b>			
is a nutrition program that offers participants free nutritious foods to supplement their daily diet. The program serves children under six years of age, women during pregnancy and up to 12 months after the birth of their baby and low income elderly. Food is distributed from our Concord warehouse. Value \$22.21 per unit. *(An individual may not be enrolled in both the WIC Program and CSFP but a family may have members on both programs.)	PACKAGES--279	PERSONS--24	\$6,196.59
<b>CONGREGATE MEALS</b> --All senior citizens are welcome to our congregate meal sites for nutritious hot meals, social/recreational activities and special events. Value \$5.99 per meal.	MEALS--777	PERSONS--36	\$4,654.23
<b>EMERGENCY FOOD PANTRIES</b> provide up to three days of food for people facing temporary food crisis. Value \$3.00 per meal.	MEALS--651	PERSONS--31	\$1,953.00
<b>FUEL ASSISTANCE</b> is available to income eligible households to help with energy costs during the prime heating season. Priority is given to the elderly and disabled. The average benefit for the 96-97 program was \$401.00	APPLICATIONS--62	INDIVIDUALS--168	\$24,048.84
<b>WEATHERIZATION</b> improves the energy efficiency of income eligible households. Supplemental program also includes furnace replacement, water heater replacement and roof repair. Value includes average material and labor costs of \$1203.60	HOMES--18	PERSONS--26	\$30,062.35

SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSON	TOTAL VALUE
<b>SENIOR COMPANION PROGRAM</b> provides friendly visiting and respite services for homebound elderly. Income eligible seniors (60+) serve as companions. Value to companions includes milage, weekly stipend (\$4.56 per unit). Value to visitees is comparable to similar private sector services (\$4.56 per unit/hour).			
	VISITEE--6	HOURS--486	\$2,216.16

USDA COMMODITY SURPLUS FOODS are now distributed directly to local food pantries and soup kitchens on a quarterly basis. These pantries and soup kitchens service all in need, not just town residents. Values are:

Orange Juice \$11.64 per case	12		\$139.68
Apple Juice \$11.82	7		\$82.74
Applesauce \$9.53	13		\$123.89
Fruit Cocktail \$14.64	13		\$190.32
Peanut Butter \$38.03	17		\$646.51
Corn \$8.64	13		\$112.32
Cream Corn \$8.61	14		\$120.54
Tonaato Sauce \$5.90	10		\$59.00
Spaghetti \$7.90	8		\$63.20
Macaroni \$7.75	10		\$77.50
Figs \$17.12	10		\$171.20
Prunes \$22.80	7		\$159.60
Tomatoes \$7.46	14		\$104.44
Pineapple \$17.13	11		\$188.43
Rice \$11.69	6		\$70.14
Corn Cereal \$15.96	6		\$95.76
Pinto Beans \$8.10	7		\$56.70
Vegetarian Beans \$6.68	10		\$66.80
Cherries \$9.09	1		\$9.09
Fig Nuggets \$19.14	4		\$76.56
Salmon \$27.24	14		\$381.36
Green Beans \$7.22	15		\$108.30
Dehy Potatoes \$14.64	13		\$190.32

**WOMEN, INFANTS AND CHILDREN**

provides specific food to supplement daily diet of pregnant or nursing women as well as children under five. Participants receive medical/nutritional screening, counseling and education. Value includes cost of vouchers and clinical services at \$38.50 per unit.

VOUCHERS--685	PERSONS--57	\$26,372.50
---------------	-------------	-------------

SERVICE DESCRIPTION	UNITS OF SERVICE	HOUSEHOLDS/PERSONS	TOTAL VALUE
---------------------	------------------	--------------------	-------------

**SENIOR COMMUNITY EMPLOYMENT PROGRAM**

provides income eligible seniors with meaningful training and employment experiences within community based non-profit agencies. Seniors are paid minimum wage for twenty hours of work weekly until appropriate employment is found. Value \$6.00 per unit/hour.

HOURS--520                      PERSONS--1                      \$3,120.00

**MEALS-ON-WHEELS** provides the delivery of nutritionally balanced hot meals to homebound elderly or adult residents five days per week. Value \$6.30 per meal.

MEALS--2958                      PEOPLE--18                      \$18,635.40

GRAND TOTAL                      >>                      GRAND TOTAL                      =====  
\$120,553.47

**INFORMATION AND REFERRAL--CAP**

provides utility, landlord/tenant, legal and health counseling as well as referrals for housing, transportation and other life concerns. These support/advocacy services are not tracked.

## WEBSTER PARK COMMISSIONER'S REPORT

Most of the park's expenses are due to fixed costs, such as telephone, electricity, supplies and building and grounds maintenance costs, such as trash removal, mowing, brush cutting, equipment upkeep, and building repairs. Little is left for capital improvements due to budget restraints.

Although the park is open to the public all year round, services are rendered from April to October when the water is turned on, the bathrooms are in operation and trash is removed.

Some minor vandalism has occurred at the park, such as damage to the bar-b-que and to the horse shoe pits. The Park Commissioners wish to extend their thanks and appreciation to the Raymond brothers who gave volunteer time to repair the horse shoe pits and building picnic tables.

The Park Commissioners have no control over the swimming budget that is proposed by others.

The Commissioners felt that the addition of a telephone with limited calling area and 911 for emergencies made good sense for liability purposes. The phone is suspended from services during the winter months.

The park is used extensively on weekends by Epsom's citizens for private functions and the ball field for softball and field hockey by EYAA and others during the week. The ball field is also reserved for special functions by various town organizations.

Epsom's citizens are using the swimming area more often since the area has been brushed out, kept clean and patrolled by the police.

Special thanks goes to Ivan Rutherford, who, as a senior citizen volunteer, has kept the park brushed out and looking neat and clean. We could use more volunteers like him.

Special thanks also goes to the Epsom Police Department, and especially to Officer Jeremy Charron who lost his life while on routine patrol at the Webster Park swimming area.

The first memorial park bench was donated by Nancy Heath in memory of Alfred M. Heath, a World War II Navy veteran. The bench was placed in a memorial section, near the entrance to Webster Park. This is a nice idea that others might wish to consider in memory of their loved ones.

Senior citizens are often seen strolling through the park for exercise, bird watching, or walking the dog. Some come to just sit and relax or have a quick lunch or picnic.

Webster Park is an asset to the Town of Epsom. We can point with pride to the volunteers, organizations and businesses that have made the park and its' functions what it is today. Yes, it needs capital improvements which will, hopefully, come in time.

Respectfully submitted,

Webster Park Commissioners



# B.C.E.P. Solid Waste District

*towns of*

**Barnstead - Chichester - Epsom - Pittsfield**

115 Laconia Road - P.O. Box 426 - Pittsfield, NH 03263-0426

Tel: (603) 435-6237 - Fax: (603) 435-7258

December 18, 1997

Town of Epsom  
Board of Selectmen  
P.O. Box 10  
Epsom, NH 03234

Dear Board Members:

Below is your 1998 apportionment and payment schedule for the B.C.E.P. Solid Waste District. As soon as 1997 actuals have been finalized we will forward them to you.

Please note that the first installment is due on or before January 10, 1998.

## Apportionment

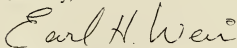
<u>Town</u>	<u>*Population</u>	<u>Percentage</u>	<u>Amount</u>
Barnstead .....	3186	24.88	132,702.32
Chichester .....	2021	15.78	84,178.08
Epsom .....	3742	29.22	155,860.64
Pittsfield .....	<u>3856</u>	<u>30.11</u>	<u>160,608.96</u>
<b>Totals .....</b>	<b>12,805</b>	<b>100.00</b>	<b>533,350.00</b>

\*Populations are 1995 Office of State Planning projections, based on the 1990 U.S. census.

## Payment Schedule

<u>Date Due</u>	<u>Barnstead</u>	<u>Chichester</u>	<u>Epsom</u>	<u>Pittsfield</u>
01/10/98	33,175.58	21,044.52	38,965.16	40,152.24
04/01/98	33,175.58	21,044.52	38,965.16	40,152.24
07/01/98	33,175.58	21,044.52	38,965.16	40,152.24
10/01/98	<u>33,175.58</u>	<u>21,044.52</u>	<u>38,965.16</u>	<u>40,152.24</u>
<b>Totals</b>	<b>132,702.32</b>	<b>84,178.08</b>	<b>155,860.64</b>	<b>160,608.96</b>

Sincerely,



Earl H. Weir  
District Administrator

*Solid Waste Management and Recycling*

THE BCEP BUDGET  
WAS NOT AVAILABLE  
AT TIME OF PRINTING

# CAPITAL AREA MUTUAL AID FIRE COMPACT

105 Loudon Road  
P.O. Box 7206  
Concord, New Hampshire 03301  
Telephone: 225-8988  
FAX: 228-0983

## 1997 ANNUAL REPORT TO BOARD OF DIRECTORS

This report is intended to provide the Board of Directors with a summation of Compact operations during the year 1997.

It should be noted that with the close of 1997, the Compact has completed its thirty-second year of operation, and its twenty-fifth year of providing 24-hour emergency dispatch service to its member communities. Dispatching continues to be provided by contract agreement with the Concord Fire Department. Overall call volume for the Compact increased by 3.2% over the previous year with a total of 11,332 emergency incidents.

We continue to serve our eighteen member departments in an area of 644 square miles with a resident population of 94,205.

Funding for Compact operations is derived from member communities based on property valuations. We have also been successful in obtaining federal grant funds to aid in developing our Regional Hazardous Materials Response program and in the area of Emergency Management Planning. The Compact operated within its 1997 budget appropriation of \$ 414,771. In October, the Board of Directors approved a 1998 budget of \$ 388,658. The 1998 budget includes \$ 247,968 for dispatch costs, and \$ 140,690 for Compact operations including the computer aided dispatch lease/purchase.

The following members served the Compact in the positions shown in 1997:

President:	Chief H. Dana Abbott, Bow
Vice President:	Chief Paul Welcome, Webster
Secretary:	Chief Peter Russeil, Hopkinton
Treasurer:	Firefighter John R. Burton , Bow
Chief Coordinator:	Richard E. Wright, Loudon
Executive Committee:	Chief H. Dana Abbott, Pres., Bow Chief Paul Welcome, V. Pres., Webster Chief John Swindlehurst, Jr., Past Pres., Dunbarton Chief Roland Bartlett, Boscawen Chief Richard Brown, Warner Chief Charles Bailey, Northwood
Dispatch Committee Chair:	Deputy Chief Harold Paulsen, Pembroke
Training Committee Chair:	Captain Richard Piste, Bow
Haz-Mat Committee Chair:	Deputy Chief Nicholas Cricenti, Bow

ALLENSTOWN • BOSCAWEN • BOW • BRADFORD • CANTERBURY • CHICHESTER • CONCORD • DUNBARTON • EPSOM • HENNIKER  
HOPKINTON • LOUDON • NORTHWOOD • PEMBROKE • PITTSFIELD • SALISBURY • WARNER • WEBSTER

# CAPITAL AREA MUTUAL AID FIRE COMPACT

105 Loudon Road  
P.O. Box 7206  
Concord, New Hampshire 03301  
Telephone: 225-8988  
FAX: 228-0983

Page 2 (1997 Annual Report)

The Compact wishes to acknowledge the contributions made by Chief Roland Bartlett of Boscawen who retired as Fire Chief this year. "Joe" has served as a member of the Executive Committee for many years, and is also a Past President. His strong support and work for the Compact will be missed. We wish him well in his retirement years.

We were saddened by the death of Retired Chief Jacob Chase of Pembroke. "Jake" was one of the prime movers in the organization of the Compact and also served as its President. His lifelong dedication to the Town of Pembroke and the fire service will long be remembered and we extend our deepest sympathy to his family.

The Training Committee was once again successful in establishing a mutual aid drill schedule with all departments hosting at least one drill during the year. There were several regional hazardous materials exercises as well as training in the areas of fire suppression and emergency medical services.

The Dispatch Committee continually works to upgrade the performance and reliability of the computer aided dispatch system. At year end we purchased a fax machine to allow transmission of closed incident information directly to departments. We have asked all departments to provide a fax line capability for acceptance of this data. Submission of accurate data is one of the keys to quality dispatching, and we are also asking that departments consider availing themselves of the E-911 mapping service which can provide us with a common mapping system.

The Regional Hazardous Materials Team has been actively training and planning throughout the year. They have completed the planned three year acquisition of core equipment and supplies, and operate at Level "A" capabilities. A second used van was obtained to transport mitigation equipment and to function as a mobile command post. They have responded to several major and minor incidents as well participating in large scale exercises. The Regional LEPC (Local Emergency Planning Committee) is nearing completion and adoption of the hazardous materials plan, including a risk analysis survey providing data on inventories of hazardous materials used, transported, or manufactured by area businesses.

In addition to fire suppression and other public safety services, our departments are the prime providers of emergency medical services. We saw an increase in 1997 in the number of departments that now employ full-time day personnel to provide fire and EMS service. Plans are underway to further develop our regional emergency medical operations on a mutual aid basis, as well as expansion of advanced life support services.

# CAPITAL AREA MUTUAL AID FIRE COMPACT

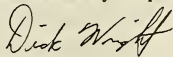
105 Loudon Road  
P.O. Box 7206  
Concord, New Hampshire 03301  
Telephone: 225-8988  
FAX: 228-0983

Page 3 (1997 Annual Report)

The Chief Coordinator responded to 103 mutual aid incidents, and actively participated in several state and area organizations that have an impact on the Compact. He is currently serving as a member of the Legislative Committee of the New Hampshire Association of Fire Chiefs.

We encourage all departments to send representatives to all Compact meetings. Your input is needed on all issues and your members need to be informed of Compact activities and planning.

Please contact any Compact officer or the Chief Coordinator if we may be of assistance.



Dick Wright, Chief Coordinator  
CAPITAL AREA FIRE COMPACT

cc: Fire Chiefs  
Boards of Selectmen

01/17/98

DEATHS RECORDED IN THE TOWN OF EPSOM, NH  
Year Ending December 31, 1997

Name of Deceased:	Date:	Father's Name:	Mother's Name:
Bartlett, Emma	11/12/97	Edward Laschkowsky	Flora Huber
Bean, Helen W.	09/04/97	John Bryant	Lillian Wicks
Berry, Althea H.	07/22/97	Charles Haywood	Lila Bohanon
Berry, Ralph Perly	10/10/97	Ralph Gerald Berry	Nida Louise Small
Blackman, Helen L.	11/16/97	George H. Lewis	Laura E. Payne
Bolduc, Keith Richard	10/10/97	Michael Bolduc	Heidi Bradburn
Cidado, Geraldine Christina	02/14/97	Jeremiah Leonard	Lucille Armstrong
Clark, Evelyn V.	12/03/97	Thomas M. Clanton	Marguerite E. Crabtree
Clement, Beulah G.	07/31/97	Walter Cole	Amy Hanson
Crooker, Kenneth Curtis	01/24/97	Wallace Crooker	Maude Abbie Curtis
Cutter, Jessie M.	01/28/97	Arthur D. Marriott	Nellie Coles
Dorson, Richard	01/20/97	Richard Dorson	Donna Brooks
Dussault, Cecile E.	11/27/97	Ovila Thibodeau	Mary Bergeron
Eliason, Esther B.	06/28/97	Nils Ekberg	Lillie LeJon
Fawcett, Hazel Louise	06/13/97	Frank Stuckmyer	Anna Jenkins
Fredyma, Walter R.	07/12/97	Thomas Fredyma	Nora Shenskowska
Frenette, Cedric Albert	05/28/97	Arthur Frenette	Melinda Riel
Gionet, Edgar J.	12/04/97	Leo J. Gionet	Dianna Lefebvre
Greene, Nicole L.	07/31/97	Wendell Greene	Coralyn Wood
Halen, Sr., Howard Joseph	06/08/97	Howard M. Halen	Nora Murphy
Hildreth, Beatrice Evelyn	03/15/97	Charles H. Kelley	Carrie M. Moulton
Holmes, Donald H.	09/15/97	Hanford Holmes	Faye Unknown
Howard, Della R.	09/28/97	Arthur Richardson	Mordina Avery
Jacques, Dorothy M.	08/11/97	Arthur E. Mellen	Lilly Hartt
Jefts, Eva M.	06/15/97	Samuel Proulx	Bertha Debuque
Keyworth, James Gordon	06/27/97	William Keyworth	Suzsanne Kees
Krenn, Ruth Alice	10/28/97	Edward Davis	Lulu Smith
Landry, Joseph Romeo Alfred	04/11/97	J. Romeo Landry	Marie Bella Lirette
LaPierre, Robert Henry	12/30/96	Aimce LaPierre	Billie Hendrix
Meekins, Mary	12/12/97	Victor Auger	Sarah Audette
Miller, Vera	04/10/97	Frederick Wright	Sarah Hornsby

DEATHS RECORDED IN THE TOWN OF EPSOM, NH (Continued)  
Year Ending December 31, 1997

<u>Name of Deceased:</u>	<u>Date:</u>	<u>Father's Name:</u>	<u>Mother's Name:</u>
Mobbs, Ruth F.	10/17/97	Oliver Griffin	Della Prechette
Nadeau, Ernest Leon	03/14/97	Napoleon Nadeau	Ida Olson
Nash, John Paul	01/20/97	Harold Whitcomb	Andrea Brock
Parker, Harry Franklin	12/13/97	Ned Parker	Mary Hussey
Pooler, Susan J.	08/12/97	Thomas J. O'Connell	Margaret Crowther
Rautenberg, Ina Rose	12/28/96	Louis Landsman	Gussie Hoffman
Shuman, Merline E.	01/12/97	Lewis A. Shuman	Gertude Clark
Sklarin, Molla	11/04/97	Morris Beiser	Celia Unkown
St. Germain, William Lucien	04/02/97	Leon J. St. Germain	Helen Mulaire
Stowe, Brenda Imogene	11/30/97	Jacob J. Mann	Florence Posner
Temple, Jeanne E.	08/28/97	Peter N. Corey	Eva Gannon
Towle, Gladys Collins	06/11/97	Ernest Towle	Edna May Brown
Welch, Charles Jr.	10/03/97	Charles Welch, Sr.	Josephine Griffin
Whittier, Lena M.	10/18/97	Charles White	Bertie Case



MARRIAGES RECORDED IN EPSOM, NH  
For the Year Ending, December 31, 1997

Date:	Place:	Groom & Bride:	Residence:
12/31/96	Bow	Larry Gordon Westover Juanita L. Witham	Epsom Deerfield
01/01/97	Epsom	James Edward Shaffer Martha Ann Nicolaisen	Epsom Epsom
01/01/97	Pittsburg	Scott E. Elliott Meloney P. Goodsell	Epsom Epsom
03/29/97	Epsom	Douglas Allen Fisher Cindy Lou Warren	Epsom Epsom
04/19/97	Epsom	Richard J. Davison, Jr. Tracie Lee Briggs	Epsom Epsom
05/03/97	Concord	Troy Alan Riel Janice Marie Jackson	Epsom Epsom
05/10/97	Rochester	Jamie Brian Lassar Amber Lynn Parison	East Lebanon, ME Epsom
05/24/97	Bedford	David A. Burke Lori J. Chouinard	Epsom Epsom
05/23/97	Concord	Ronald L. Dubreuil Lori A. Pinard	Epsom Epsom
06/07/97	Epsom	Laurence Wayne Caraway, Jr. Joanne Marie Butler	Epsom Epsom
06/08/97	Manchester	Henry L. Sepessy III Karen C. Berube	Epsom Epsom
06/14/97	Jackson	Michael Scott Soper Adeana Marie Waldo	Concord Epsom
06/21/97	N. Stratford	Jamie Alden May Darcy Marie Bernard	Epsom Epsom
06/27/97	Epsom	Zane Charles Badore II Angela Marie Jenkins	Epsom Epsom
06/28/97	Epsom	Joseph Michael Muginski Loretta M. Jeirles	Epsom Epsom
06/28/97	Chichester	Steven Michael Anger Kerry Anne Parkhurst	Epsom Epsom
07/12/97	Gorham	Timothy M. Cunningham Kae L. Desmarais	Epsom Epsom
07/14/97	Epsom	Leonard Melvin Graybill Sherry Anne Boomgaarn	Epsom Epsom
08/09/97	Epsom	James Robert Hubbell Albina D. Larose	Epsom Epsom

MARRIAGES RECORDED IN EPSOM, NH (Continued)  
For the Year Ending, December 31, 1997

<u>Date:</u>	<u>Place:</u>	<u>Groom &amp; Bride:</u>	<u>Residence:</u>
08/09/97	Epsom	Thomas William Small Judy Jeanette Weatherbee	Epsom Epsom
08/10/97	Chichester	Bradley William Giuda Colleen Marie Connolly	Epsom Epsom
08/16/97	Epsom	William G. Dicey Tracy Lynn Ferguson	Epsom Epsom
08/31/97	Tilton	Timothy Allen Newell Michele L. Wintle	Epsom Hampstead
09/06/97	Epsom	Josuah Leigh Dupuis Lisa Marie Demers	Epsom Epsom
09/12/97	Nashua	Joshua Hayden Mazerolle Amanda Ann Corbett	Epsom Epsom
09/13/97	Concord	Arthur Henry Raymond Heather James Bailey	Epsom Epsom
09/27/97	Epsom	Albert Lester Poole Joyce Gail Pillsbury	Stow, MA Clinton, MA
10/04/97	Loudon	Stephen Craig Thompson Karen Lee Sullivan	Epsom Epsom
10/11/97	Contoocook	Mark J. Audet Kelly Ann Dyer	Epsom Epsom
10/11/97	Epsom	William Douglas Noyes Holly Lynne Mattice	Epsom Pembroke
10/12/97	Concord	Carl D. Simon Patricia Ann Gros-Jean	Epsom Epsom
11/05/97	Pittsfield	Jeremy Kyle Yeaton Nancy Elaine Farnsworth	Epsom Chichester
11/22/97	Epsom	David Kenneth Larson Vivian Anne Martel	Epsom Epsom
11/29/97	Epsom	Kevin P. Rae Dena Suzanne Pero	Allenstown Allenstown
12/24/97	Epsom	Howard Christian Hedegard, Jr. Heidi Marie Dobbins	Epsom Epsom
12/31/97	Epsom	Thomas Paul Hardy, Jr. Sara Ann Topham	Epsom Epsom

BIRTHS RECORDED IN THE TOWN OF EPSOM, NH  
For the Year Ending, December 31, 1997

Name of Child:	Date:	Place:	Father & Mother:
Abbott, Logan James	04/08/97	Manchester	William Robert Abbott Carole Lynne Bouchard
Barton, Kelly Victoria	03/05/97	Concord	Kevin Albert Barton Sandra Jean Soles
Bean, Seth Richard	08/19/97	Concord	James Richard Bean Kara Lee Ford
Beaudoin, Bryan Christopher	05/23/97	Lebanon	Albert Arthur Beaudoin Tammy Lee Riel
Bourque, Alexander Riley	10/16/97	Concord	Robert Wyane Bourque Roberta Lynn Witham
Boyajian, Lyla May	05/04/97	Concord	Zachary Levon Boyajian Stacie Edmonds
Brown, Tyler Anthony	06/12/97	Concord	Michael Kevin Brown Lori Ann Shibinette
Chapman, Ashley Marie	04/26/97	Concord	Steven Robert Chapman Lee Ann Labelle
Clement, Brandon Michael	09/25/97	Concord	Michael George Clement Angela Jean Parker
Curran, Samantha Lynne	04/24/97	Concord	Douglas Joseph Curran Michelle Minichino
Donohue, Holly Nicole	12/30/96	Portsmouth	Robert Michael Donohue Linda Marie Robinson
Ellsworth, Baily Alexander	07/26/97	Concord	Clinton James Ellsworth Heidi Sue Swain
Ellsworth, Jacob Aaron	10/28/97	Concord	Lucas Aaron Ellsworth Angie Moody
Fazzari, Lucas Anthony	02/21/97	Concord	Carmine Fazzari Robin Lynn Erskine
Fife, Jessica Rose	01/23/97	Concord	Lawrence Elliott Fife Kristine Ann Schwab
Ford, Sumner George	06/15/97	Concord	George Howard Ford Allison Mary Vonfricken
Glavin, Jr., Mark David	09/23/97	Concord	Mark David Glavin Brandy Lynn Daviault

BIRTHS RECORDED IN THE TOWN OF EPSOM, NH (Continued)  
For the Year Ending, December 31, 1997

<u>Name of Child:</u>	<u>Date:</u>	<u>Place:</u>	<u>Father &amp; Mother:</u>
Griggs, Gage Micah	01/14/97	Manchester	Michael Scott Griggs Regina Elizabeth Simmons
Marston, David Berkley	09/29/97	Manchester	Gary Gilbert Marston Brenda Marie Belanger
Moreau, Courtney Marie	02/26/97	Concord	Christopher Channing Moreau Melissa Mary Lutz
Moreau, Kaleigh Annette	02/26/97	Concord	Christopher Channing Moreau Melissa Mary Lutz
Nelson, Benjamin Adam	12/20/97	Concord	Matthew Aaron Nelson Kristin Lynne Frappier
O'Brien, Jennifer Ann	07/25/97	Concord	Paul Percy O'Brien Cynthia Ann Holmes
Paige, Matthew Kent	11/08/97	Concord	Ronald Kent Paige Christina Anne Stewart
Stevens, Emily Joyce	03/19/97	Concord	Richard Ernest Stevens Linda Sanborn
Swanson, Christopher Jeffrey	03/09/97	Concord	Jeffrey Thomas Swanson Debra Ann Labrecque
Tharp, Michael Charles	11/25/97	Manchester	Keith Stephen Tharp Michelle Denise Santoro
Tsirovakas, Hercules John	06/25/97	Concord	John Tsirovakas Christine Denyelle Therrien
Ueland, Cassandra Lynne	08/08/97	Concord	Thomas Duane Ueland Amy Sue Berwick
Velazquez, Maximina Maria	02/12/97	Concord	Edwin Velazquez Tina Marie Haycock

**EPSOM VILLAGE DISTRICT  
EPSOM, NEW HAMPSHIRE 03234**

**OFFICERS**

<b>Gary Kitson, Commissioner</b>	<b>Term Expires 1998</b>
<b>William Clark, Commissioner</b>	<b>Term Expires 1999</b>
<b>Richard, Cutter, Commissioner</b>	<b>Term Expires 2000</b>
<b>Joni Kitson, Treasurer/Secretary Clerk</b>	<b>Term Expires 2000</b>
<b>Ashton Welch, Moderator</b>	<b>Term Expires 1998</b>

**EPSOM VILLAGE DISTRICT**  
**TREASURERS REPORT**  
**JANUARY 1 - DECEMBER 31, 1997**

<b>OPENING BALANCE: January 01, 1997</b>		<b>\$42,517.62</b>
<b>REVENUE</b>		
Hydrant Rental	\$3,000.00	
Interest Checking Account	\$539.52	
Reimbursed Expenses	\$585.00	
Miscellaneous Income	\$128.06	
Revenue Sharing	\$1,117.29	
Water Usage	\$61,137.72	\$66,507.59
<b>TOTAL REVENUE</b>		<b>\$109,025.21</b>
<b>EXPENDITURES</b>		
Electric	\$8,424.51	
Gas	\$1,243.56	
Insurance	\$1,348.00	
Lab Testing	\$813.50	
Materials	\$7,405.18	
Office Expenses	\$498.96	
Officer salaries	\$3,550.00	
Operator contract	\$27,192.00	
Professional Fees	\$2,963.74	
Reimbursible Expenses	\$341.65	
Repairs/Maintenance	\$6,459.54	
Returned Checks	\$102.00	
Telephone	\$1,160.54	
Principal of Debt	\$3,600.00	
Interest of Debt	\$2,290.00	\$67,393.18
TRANSFER to Tank Maintenance Fund		\$2,000.00
<b>TOTAL EXPENDITURES</b>		<b>\$69,393.18</b>
<b>ENDING BALANCE: December 31, 1997</b>		<b>\$39,632.03</b>


THE STATE OF NEW HAMPSHIRE  
EPSOM VILLAGE DISTRICT WARRANT

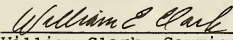
To the Inhabitants of the Epsom Village District in the County of Merrimack in said State, qualified to vote in Town affairs:

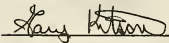
You are hereby notified to meet at the **Epsom Town Hall** in said Epsom on Thursday, the **Twelfth** (12th) day of **March**, next at 7:00 PM of the clock to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Commissioner for a term of three (3) years.
4. To hear reports of Agents, Committees, or Officers chosen, and to pass any vote relating thereto.
5. To see if the District will vote to authorize the Commissioners to apply for, accept and expend money from State, Federal and other Governmental Units or Private Source which becomes available during the year in accordance with procedure set forth in RSA31:95-B.
6. To see if the District will vote to authorize the continuance of a Trust Fund previously established pursuant to RSA 31:19(a), and known as the Epsom Village District Tank Maintenance Fund; and to raise and appropriate the sum of Two Thousand Dollars (\$2000.00) to be placed in the Fund for the purpose of Tank Maintenance; and to authorize the use/transfer of the December 31, 1997 Fund Balance for this purpose. (Recommended by the Budget Committee)
7. To see what action the District will take upon the Budget as submitted by the Budget Committee.
8. To transact any other business which may be brought before this meeting.

Given under our hand and seal, this 14th day of January, in the year of our Lord, nineteen hundred and ninety eight.

  
\_\_\_\_\_  
Richard Cutter, Commissioner

  
\_\_\_\_\_  
William Clark, Commissioner

  
\_\_\_\_\_  
Gary Kitson, Commissioner



**EPSOM VILLAGE DISTRICT  
PROPOSED BUDGET  
1998**

	<b>BUDGET 1997</b>	<b>EXPENDITURES 12/31/97</b>	<b>PROPOSED 1998 BUDGET</b>
<b>DISBURSEMENT AS OF DECEMBER 31, 1997</b>			
Officers Salaries	3950.00	3550.00	3950.00
Heat	1200.00	1243.56	1200.00
Power	8000.00	8424.51	8000.00
Office Expenses	1000.00	498.96	1000.00
Telephone	1200.00	1160.54	1200.00
Insurance	1000.00	1348.00	1400.00
Legal Fees	1000.00	4.00	1000.00
Laboratory Testing	1200.00	813.50	1200.00
System Operator	27192.00	27192.00	27192.00
Materials	12000.00	7405.18	12000.00
Repair/Maintenance	15000.00	7419.28	15000.00
Reimburse Expenditures	1000.00	443.65	1000.00
Water System Update	2000.00	2000.00	2000.00
Principal of Debt	3600.00	3600.00	3600.00
Interest on Debt	2400.00	2290.00	2200.00
<b>WARRANT ARTICLES:</b>			
Tank Maintenance Fund	2000.00	2000.00	2000.00
<b>TOTAL</b>	<b>83742.00</b>	<b>69393.18</b>	<b>83942.00</b>
<b>REVENUES AS OF DECEMBER 31, 1997</b>			
Hydrant Rental	3000.00	3000.00	3000.00
Water Usage	60875.00	61137.72	62075.00
Business Profits Tax	1117.00	1117.29	1117.00
Interest on Checking Acct.	750.00	539.52	750.00
Miscellaneous Income	2000.00	128.06	2000.00
Reimburse Expenditures	1000.00	585.00	1000.00
Surplus transfer balance	15000.00	15000.00	14000.00
<b>TOTAL</b>	<b>83742.00</b>	<b>81507.59</b>	<b>83942.00</b>

**OFFICERS OF EPSOM SCHOOL DISTRICT**  
**For the Year Ending June 1997**

**Moderator**  
ASHTON WELCH

**District Clerk**  
DAWN BLACKWELL

**School Board**

BARBARA PARKER	Term Expires 1998
KEITH COTA	Term Expires 1999
VIRGINIA DREW	Term Expires 1999
	Term Expires 2000
GORDON ELLIS	Term Expires 2000

**Superintendent of Schools**  
THOMAS HALEY

**Asst. Superintendent of Schools**  
DAVID DZIURA

**Business Administrator**  
E. GENE COTE

**Principal**  
MARY DEVLIN

**Treasurer**  
LINDA MARTEL

**Auditor**  
BRENT W. WASHBURN, C.P.A.

**Truant Officer**  
SHIRLEY PARKER

**School Nurse**  
JOAN POZNER

**MINUTES  
ANNUAL SCHOOL DISTRICT MEETING  
MARCH 22, 1997**

The annual meeting of the Epsom School District was held on March 22, 1997 at the Epsom Central School. The meeting was called to order at 2:00 P.M. by Moderator Paul Martell, at which time he reviewed the rules of order to be followed.

**Article 1:** TO HEAR THE REPORTS OF AGENTS, AUDITORS, COMMITTEES, OR OFFICERS CHOSEN, AND TO PASS ANY VOTE RELATING THERETO.

Article 1 was read. There were no reports to be given.

**Article 2:** TO SEE IF THE DISTRICT WILL VOTE TO AUTHORIZE THE SCHOOL BOARD TO ACCEPT GIFTS AND DONATIONS FROM ANY SOURCE ON BEHALF OF THE SCHOOL DISTRICT.

Article 2 was read. A motion to accept Article 2 was made by John Doehner, seconded by John Barksdale. There being no discussion on the article, it was put to a vote and passed.

**Article 3:** TO SEE IF THE DISTRICT WILL VOTE TO EXTEND THE F.I.C.A. EXCLUSION LIMIT, IN ACCORDANCE WITH THE SOCIAL SECURITY INDEPENDENCE AND PROGRAM ACT OF 1994, TO EXEMPT SCHOOL DISTRICT ELECTION WORKERS EARNING LESS THAN \$1,000 ANNUALLY FROM F.I.C.A. WITHHOLDING OBLIGATIONS.

Article 3 was read. A motion to accept Article 3 was made by John Doehner, seconded by Keith Cota. John Doehner explained that under this article employees earning less than \$1,000 would receive a 1099 instead of a W-2 which would mean a lot less paperwork for both the employee and the school district. The article was put to a vote and passed.

**Article 4:** TO SEE IF THE DISTRICT WILL VOTE TO APPROVE THE COLLECTIVE BARGAINING AGREEMENT REACHED BETWEEN THE EPSOM SCHOOL BOARD AND THE EPSOM TEACHERS' ASSOCIATION FOR SCHOOL YEAR 1997/98, 1998/99, AND 1999/00, AND FURTHER TO RAISE AND APPROPRIATE THE SUM OF \$68,112 FOR THE 1997/98 SCHOOL YEAR, SUCH SUM REPRESENTING ADDITIONAL COSTS ATTRIBUTABLE TO THE INCREASE IN SALARY AND BENEFITS FOR 1997/98 OVER 1996/97 AS AGREED TO BY THE EPSOM SCHOOL BOARD AND THE EPSOM TEACHERS' ASSOCIATION. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Article 4 was read. A motion to accept Article 4 was made by John Doehner, seconded by Virginia Drew. Virginia Drew stated that after five months of time consuming negotiations a contract had been agreed upon that both the teachers and school board felt was fair and acceptable. Blue Cross/Blue Shield has been dropped and Blue Choice or a comparable HMO is offered instead. There is an increase in the professional course reimbursement and a modest increase for compensation for co-curricular stipends. There is also an increase in longevity payments for any teacher who has worked at Epsom for ten years or more. An early retirement incentive plan is also included that after a year or two could become a savings to our district.

Keith Cota stated that because negotiations were so time consuming it would be best to have a three year contract and that monetary items would still be voted on a yearly basis. The \$24,000 for the Advanced Math course is included in the contract amount and if dropped from the budget would mean the cut of a teacher. Discussion on Advanced Math and the policy for teachers enrolling students at Epsom Central was deferred until later. The article was put to a vote and passed.

**Article 5:** TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF \$80,000 FOR THE PURPOSE OF SUPPORTING THE FINAL PHASE OF THE DISTRICT'S TECHNOLOGY PLAN. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE RECOMMENDS APPROVAL.)

Article 5 was read. A motion to accept Article 5 was made by Barbara Parker, seconded by Frank Catanese. Frank Catanese stated that a server and operating system have been brought into the building this year. There are ten work stations, Windows 95, a couple of hubs, a 10 unit cluster that can moved around and be broken up into each classroom in the upper levels. This is only the beginning of the initiative. He feels that it would be much easier and cost less money to finish the technology program in one year. This would bring in 20 to 25 more computers, a large unit to do group presentations which cost \$1,500, 15 printers, some wiring hubs, furniture for these computers, training, and educational, technology and administrative software. Article 5 was put to a vote and passed.

**Article 6:** TO SEE IF THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF \$40,000 FOR THE PURPOSE OF SUPPORTING THE FINAL PHASE OF THE DISTRICT'S COMPREHENSIVE TECHNOLOGY PLAN. (SCHOOL BOARD RECOMMENDS APPROVAL. BUDGET COMMITTEE DOES NOT RECOMMEND APPROVAL.)

Article 6 was read. A motion to accept Article 6 was made by John Doehner, seconded by Virginia Drew. John Doehner asked the voters to please vote against this article. The article was put to a vote and defeated.

**Article 7:** TO SEE WHAT SUM THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE FOR THE SUPPORT OF SCHOOLS, FOR THE PAYMENT OF SALARIES AND BENEFITS FOR SCHOOL DISTRICT OFFICIALS AND AGENTS AND FOR THE PAYMENT OF STATUTORY OBLIGATIONS OF THE DISTRICT.

Article 7 was read. A motion was made by Frank Catanese, seconded by John Doehner, to accept \$3,800,591 as the bottom lien of the budget. John Doehner reported that due to the fact that there will be fewer children in Pembroke Academy next year and the changes in health care provisions there is only a small increase to the budget. The librarian position has been increased to a full time position which will combine the position of librarian and technology software support. There is no change in the number of teachers this year. John recognized the new principal, Mary Devlin, and stated that her relationship with the board is very good. Frank Catanese questioned the use of aides for regular programs and special education. John Doehner replied that we are revising our curriculum and because of this will need to increase our purchase of books and supplies for reading and English programs. Next year the math curriculum will be revamped. These revisions will bring our curriculum in line with the

criteria adopted by the State. John reported that Special Education is the most increased item in the budget. In the last three years the amount spent for out of district tuition has increased almost 100%. The amount spent for special education teachers has also increased, last year we voted to add a coordinator just to process all the paperwork. The school is also responsible for occupational therapy, speech therapy and programs for hearing impaired children. Our enrollment has dramatically increase beyond our projections. There are 22 more students here than 3 years ago and I less teacher. One of the ways to compensate is to increase the number of aides with a special education aide being added this year. Frank Catanese spoke on reducing the budget by \$24,000, by cutting out advanced math for 4th, 5th and 6th grades. He stated that in the late 1980's Algebra was taught to 8th grade students in the morning before school. Because some children could not be here at that time he requested that \$24,000 be added to the budget to add a teacher to enable 4th through 8th grade students to take Algebra and allow 9th grade students to go right into Honors Geometry. Professionals at Pembroke Academy analyzed the students that skipped Honors Algebra and found that by the time these students became seniors they lacked skills and capabilities that students who took Honors Algebra had. They recommended that a testing program be put in with very stringent requirements for students to skip into Geometry. During the last 5 years not 1 student from Epsom has gone from advanced math directly to Honors Geometry at P.A. A committee was formed to review the original objective of advanced math and to see if any changes need to be made. Frank stated that from his professional standpoint the 4th, 5th and 6th grade advanced math is giving us nothing. He feels students will benefit equally as well with only a two year program for 7th and 8th grades. Barbara Parker reported that Dawn Blackwell, Sue Beaudoin, John Graziano, Tom Haley, Becky Saulnier, Mary Devlin, Frank Catanese and herself had served on the advanced math committee. The committee met twice and heard from the math teachers at P.A. The committee discovered that the original intent of the program was to help 9th grade students going to other high schools are going directly to Honors Geometry. Barbara reported that the math curriculum will be revamped next year and if anyone is willing to serve on the Curriculum Committee they should contact her, Mary Devlin or any other member of the board. The School Board and the majority of the advanced math study committee would like to restore the \$24,000 to the budget and continue to offer advanced math to our 4th through 8th graders. A motion to amend the budget to put back the \$24,000 for the advanced math program was made by Barbara Parker and seconded by John Barksdale. Mary Devlin reported that research on the benefits of advanced math for 4th, 5th and 6th grades is mixed, but she would personally like it to stay. Peggy Tucker, Richard and Jane Levesque, Jeff and Donna Keeler and Karen Lavoie all have children that took geometry in the 9th grade at other high schools and greatly benefited from Epsom's advanced math program. Jeanne Jarnigan has children in the 4th and 5th grade advanced math program. She is in favor of supporting the budget for advanced math for students in 4th through 8th grades. It is her belief that a meaningful and challenging education is a right for all students. She stated that there are programs for handicapped children, she shouldn't forget the gifted students and the earlier a student is exposed to advanced math, the more instruction they will receive and better potential they will have. John Barksdale stated that his feeling is that the purpose of schools is to educate our students with the best education we can. If gifted students have easy time with a curriculum they tend to become bored and lose enthusiasm to work hard and further their education. John stated that there is no hard data stating the benefits of advanced math in the 4th, 5th and 6th grades. However, he would argue that providing more of a challenge does more than advance students in one area of study, it encourages them to think and have a better interest to stay in school. The advanced math program is one of the few things we do for

gifted students and he would like to see it continue. Virginia Drew pointed out that the advanced math program also benefits regular math students by allowing those having trouble to work in smaller groups and at a slower rate. Peter Menard stated that has a son in the advanced math program and felt that Frank Catanese has some good points and he respects the time he put in. Mr. Menard has been high school math teacher and feels that math concepts sometimes need to be gone over two or three times. The foundation in the lower grades is very beneficial. Some parents stated that they have children in the 4th through 6th grade advanced classes that were very bored in the regular math program and are now being challenged in class. Pembroke Academy teacher Kip Riel, stated that advanced math is not just a math issue but is an educational issue. The students coming into P.A. from Epsom are well trained and have the appropriate skills which gives them a benefit above all the other sending districts. Mr. Riel said that State standards are high in math, we need to bring students up, not down. Article 7 as amended was put to a vote and passed. Diane Masters asked what a certified increment is and why there was such a large decrease in the utility line. John Doehner stated that increases in staff salaries are voted on a single line item and distributed to the proper line later. The decrease in utility costs is due to Keith Cota signing us up for the pilot program under Green Mountain. There being no further discussion, the article as amended was put to a vote and budget passed with a bottom line of \$3,824,591.00.

**Article 8: TO CHOOSE AGENTS AND COMMITTEES IN RELATION TO ANY SUBJECTS EMBRACED IN THIS WARRANT.**

Article 8 was read. There were no agents or committees to be chosen.

**Article 9: TO TRANSACT OTHER BUSINESS THAT MAY LEGALLY COME BEFORE SAID MEETING.**

Article 9 was read. John Doehner presented a plaque to Frank Catanese in recognition of his hard work and dedication to the technology committee. John also presented a gift and publicly thanked John Barksdale for the hard work he has done for the Board. John Barksdale thanked the board for the gift and stated that he felt privileged and rewarded for the time he spent on the board. He asked that more citizens come to the board meetings and give their input. John Doehner presented Paul Martell with a gift and publicly thanked him for his dedication as moderator. John stated that this fall the board was approached by a teacher to develop a policy to allow teachers' children to attend Epsom Central. A policy was developed by the SAU and our attorneys reviewed it. This would be done with no cost to the district. He said that the board was legally within their statutory business to develop this policy, they are elected to do this. Meetings are held each month where the public can come and give their input. The board did not expect the reaction they received. The board would like the district's opinion on this policy. Virginia Drew read the policy and John Doehner stated that no one has currently applied for this benefit. However, they do know of one child that would like to. The board will take all the variable items in the budget which are consumables used by the students, this is basically the account items that begin with the number 6, and divide by the enrollment to come up with the cost per child. Lester Cash stated that he didn't think he would be opposed to this policy if the teachers would pay what it costs the rest of us and asked what it costs to educate each student. He felt that this was a perk which would cause trouble for other teachers who don't take advantage of it. Virginia Drew stated that this will help to maintain our staff and she doesn't think other staff will think it is unfair. Keith Cota reported



that the State established that it cost \$4,400 to educate one child at Epsom Central or one year but this includes transportation, almost 1/2 million in special education costs and other costs that do not apply. Frank Catanese reported that this \$4,400 does not include transportation, food service, capital and debt services or cost to P.A. Also the SAU bills us for their management services and this is calculated per student. Gary Matteson asked what would happen if the class size gets too large and are special education students eliminated. He also asked why this was only for teachers and not the principal or suggested the board even expend it further for choice for everyone. The board replied that the sending district or parent would be responsible for special education costs. Norm Roberge thought that this was a very well thought out policy, a perk for teachers, and shows our concern for latch key children. He felt that teachers would be more dedicated and that it would be a benefit to the town. Christy Yeaton felt that the board should look into the tuition cost of private schools in the area in order to come up with the cost per child. Doug Yeaton thought that this was opening a can of worms and that parents would take legal action if a child couldn't attend because of a crowded classroom. Connie Catanese wanted to know when the board was going to give taxpayers a choice. The public was asked their opinion about the policy with the majority opposed to it.

There being no further business to come before the meeting, upon motion duly made by John Doehner, seconded by Keith Cota, to adjourned at 3.37 P.M.

Respectfully submitted,  
Dawn E. Blackwell, Clerk  
Epsom School District

The following is the result of the March 11, 1997 vote of the School District of Epsom, New Hampshire:

SCHOOL BOARD (3 years)	
John Doehner	568 votes
Gordon R. Ellis	538 votes
CLERK (3 years)	
Dawn Blackwell	645 votes
MODERATOR (3 years)	
Ashton E. Welch	660 votes
TREASURER (3 years)	
Linda Martel	670 votes

QUESTION:

BY PETITION, pursuant to RSA 40:14 shall we adopt the provisions or RSA 40:13 to allow voting by official ballot on all issues before the school district in the town of Epsom?

YES	431	NO	247
-----	-----	----	-----

(406 YES votes needed)



EPSOM SCHOOL DISTRICT WARRANT

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM,  
QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the American Legion in said District on the 10th day of March, 1998 at 8:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose two members of the School Board for the ensuing three years and one member for the ensuing two years.

The polls are to open at 8:00 A.M. and will close not earlier than 7:00 P.M.

All other School District business to be conducted at the regular School District meeting as otherwise posted.

Given under our hands at said Epsom this 15th day of January, 1998.

Keith Cota  
Virginia Drew  
Gordon Ellis  
Barbara Parker  
Patrick Keeler  
EPSOM SCHOOL BOARD

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Epsom Central School in said District on the 5th day of February, 1998 at 7:00 o'clock in the evening to deliberate upon the following subjects:

1. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to make any recommendation relating thereto.

2. Shall the School District accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.

3. To see if the District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles, for the purposes set forth therein, totaling \$4,089,824. Should this article be defeated, the operating budget shall be \$3,913,200 which is the same as last year, with certain adjustments required by previous action of the school district, or by law, or the governing body may hold one special meeting in accordance with RSA 40:13. X and XVI to take up the issue of a revised operating budget only.

School Board Recommends Approval  
Budget Committee Recommends Approval

Note: Warrant Article #3 (operating budget article) does not include warrant article #4.

4. To see if the School District will vote to raise and appropriate the sum of \$45,000 for the purpose of assisting the Town of Epsom in addressing drainage concerns on the school athletic fields and along the Water Street boundary with Epsom Central School. This is a special warrant article.

Tax Impact = \$ .30

School Board Recommends Approval  
Budget Committee Recommends Approval

5. To choose Agents and Committees in relation to any subjects embraced in the Warrant.

6. To transact other business that may legally come before said meeting.

Given under our hands and seal this 15th day of January, 1998.

Keith Cota  
Barbara Parker  
Virginia Drew  
Gordon Ellis  
Patrick Keeler  
Epsom School Board

**EPSOM SCHOOL DISTRICT  
1998-99 PROPOSED BUDGET**

ACCOUNT #	DESCRIPTION	1996/97	1997/98	1998/99	BUDGET COMMITTEE	
		EXPENDED	VOTED HUD.	PROP. BUD.	RECOMMENDED	NOT RECOMMENDED
<b>1100 INSTRUCTION</b>						
<b>1100 REGULAR PROGRAMS</b>						
110 Teachers' Salaries		817,842.70	872,200.00	974,607.00	974,607.00	
112 Substitute Salaries		25,030.12	16,100.00	27,500.00	27,500.00	
114 Aides' Salaries		57,110.53	60,301.00	58,136.00	58,136.00	
440 Computer Maintenance		540.29	4,500.00	6,805.00	6,805.00	
550 Rebinding of Books		0.00	1.00	200.00	200.00	
563 Tuition-Other-Districts		791,260.95	896,500.00	940,950.00	940,950.00	
610 Teaching Supplies		24,752.01	38,268.00	36,910.00	36,910.00	
613 Repairs to Equipment		562.48	700.00	750.00	750.00	
615 Audio Visual		5,076.06	5,211.00	5,300.00	5,300.00	
619 Teaching Supplies		435.02	0.00	1.00	1.00	
630 Textbooks		9,048.49	12,747.00	14,052.00	14,052.00	
631 Plan and Rank Books		572.41	0.00	0.00	0.00	
640 Student Publications		225.00	225.00	225.00	225.00	
741 New Instructional Equipment		17,259.07	1,569.00	2,853.00	2,853.00	
742 Repl. Instructional Equipment		336.55	3,612.00	4,138.00	4,138.00	
880 Technology Initiative		0.00	80,000.00	7,185.00	7,185.00	
<b>SUBTOTAL 1100</b>		<b>1,750,051.68</b>	<b>1,991,934.00</b>	<b>2,079,612.00</b>	<b>2,079,612.00</b>	
<b>1200 SPECIAL PROGRAMS</b>						
110 Salaries		96,918.57	103,749.00	147,627.00	147,627.00	
114 Aides' Salaries		81,484.66	93,528.00	102,751.00	102,751.00	
115 Special Education Tutor		1,293.03	1.00	1.00	1.00	
116 Special Education Coordinator		26,400.00	26,400.00	26,400.00	26,400.00	
330 Summer Tutorial		165.00	1.00	1.00	1.00	
569 Special Education Tuition		182,973.55	236,373.00	222,858.00	222,858.00	
610 Special Education Supplies		2,314.92	1,288.00	957.00	957.00	
610 Speech Supplies		514.65	0.00	1.00	1.00	
615 Special Education Audio Visual		169.90	204.00	871.00	871.00	
615 Speech Audio Visual		0.00	0.00	1.00	1.00	
630 Special Education Books		1,384.76	578.00	365.00	365.00	

**EPSOM SCHOOL DISTRICT  
1998-99 PROPOSED BUDGET**

ACCOUNT #	DESCRIPTION	1997/98	1998/99	BUDGET COMMITTEE	
		EXPENDED	PROP. BUD.	RECOMMENDED	NOT RECOMMENDED
		VOTED BUD.			
<b>1000 INSTRUCTION</b>					
<b>1100 REGULAR PROGRAMS</b>					
110 Teachers' Salaries	817,842.70	872,200.00	974,607.00	974,607.00	
112 Substitute Salaries	25,030.12	16,100.00	27,500.00	27,500.00	
114 Aides' Salaries	57,110.53	60,301.00	58,136.00	58,136.00	
440 Computer Maintenance	510.29	4,500.00	6,805.00	6,805.00	
550 Rebinding of Books	0.00	1.00	200.00	200.00	
563 Tuition-Other-Districts	791,260.95	896,500.00	940,950.00	940,950.00	
610 Teaching Supplies	24,752.01	38,268.00	36,910.00	36,910.00	
613 Repairs to Equipment	562.48	700.00	750.00	750.00	
615 Audio Visual	5,076.06	5,211.00	5,300.00	5,300.00	
619 Teaching Supplies	435.02	0.00	1.00	1.00	
630 Textbooks	9,048.49	12,747.00	14,052.00	14,052.00	
631 Plan and Rank Books	572.41	0.00	0.00	0.00	
640 Student Publications	225.00	225.00	225.00	225.00	
741 New Instructional Equipment	17,259.07	1,569.00	2,853.00	2,853.00	
742 Repl. Instructional Equipment	336.55	3,612.00	4,138.00	4,138.00	
880 Technology Initiative	0.00	80,000.00	7,185.00	7,185.00	
<b>SUBTOTAL 1100</b>	<b>1,750,051.68</b>	<b>1,991,931.00</b>	<b>2,079,612.00</b>	<b>2,079,612.00</b>	
<b>1200 SPECIAL PROGRAMS</b>					
110 Salaries	96,918.57	103,749.00	147,627.00	147,627.00	
114 Aides' Salaries	81,484.66	91,538.00	102,751.00	102,751.00	
115 Special Education Tutor	1,293.03	1.00	1.00	1.00	
116 Special Education Coordinator	26,400.00	26,400.00	26,400.00	26,400.00	
330 Summer Tutorial	165.00	1.00	1.00	1.00	
569 Special Education Tuition	182,973.55	236,373.00	222,858.00	222,858.00	
610 Special Education Supplies	2,314.92	1,288.00	957.00	957.00	
610 Speech Supplies	514.65	0.00	1.00	1.00	
615 Special Education Audio Visual	169.90	204.00	871.00	871.00	
615 Speech Audio Visual	0.00	0.00	1.00	1.00	
630 Special Education Books	1,384.76	578.00	365.00	365.00	

ACCOUNT #	DESCRIPTION	1996/97 EXPENDED	1997/98 VOTED BUD.	1998/99 PROP. BUD.	RECOMMENDED	BUDGET COMMITTEE NOT RECOMMENDED
	741 New Equipment	0.00	1,900.00	3,343.00	3,343.00	
	<b>SUBTOTAL 1200</b>	<b>393,619.04</b>	<b>464,022.00</b>	<b>505,176.00</b>	<b>505,176.00</b>	
<b>1410</b>	<b>CO-CURRICULAR PROGRAMS</b>					
	110 Cocurricular Salaries	3,975.00	6,475.00	6,835.00	6,835.00	
	390 Cocurricular Officials	1,532.00	2,200.00	2,412.00	2,412.00	
	610 Cocurricular Supplies	2,057.65	2,663.00	3,100.00	3,100.00	
	<b>SUBTOTAL 1410</b>	<b>7,564.65</b>	<b>11,338.00</b>	<b>12,347.00</b>	<b>12,347.00</b>	
<b>1600</b>	<b>ADULT EDUCATION</b>					
	310 Adult Education Instruction	0.00	0.00	0.00	0.00	
	<b>SUBTOTAL 1600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2000</b>	<b>SUPPORT SERVICES</b>					
<b>2110</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>					
	330 Truant Officer	750.00	1.00	750.00	750.00	
	<b>SUBTOTAL 2110</b>	<b>750.00</b>	<b>1.00</b>	<b>750.00</b>	<b>750.00</b>	
<b>2120</b>	<b>GUIDANCE</b>					
	330 Counselor's Salary	29,910.00	31,361.00	32,917.00	32,917.00	
	610 Counselor's Supplies	0.00	600.00	550.00	550.00	
	330 Special Education Diagnostic	25,836.69	53,356.00	47,569.00	47,569.00	
	370 Testing Services	0.00	0.00	0.00	0.00	
	610 Testing Supplies	1,215.93	3,012.00	3,543.00	3,543.00	
	<b>SUBTOTAL 2123</b>	<b>56,962.62</b>	<b>88,309.00</b>	<b>84,579.00</b>	<b>84,579.00</b>	
<b>2130</b>	<b>HEALTH</b>					
	610 Medical Supplies	540.05	500.00	1,044.00	1,044.00	
	630 Health Instruction	65.00	110.00	500.00	500.00	
	110 Nurse's Salary	28,986.00	31,106.00	32,702.00	32,702.00	
	520 Nurse's Liability Insurance	99.00	99.00	0.00	0.00	
	741 Health Equipment	1,810.00	120.00	106.00	106.00	
	580 Travel	0.00	60.00	60.00	60.00	
	610 Office Supplies	143.14	40.00	1,281.00	1,281.00	
	<b>SUBTOTAL 2130</b>	<b>31,643.19</b>	<b>32,035.00</b>	<b>35,693.00</b>	<b>35,693.00</b>	
<b>2190</b>	<b>OTHER PUPIL SERVICES</b>					
	590 Other Instructional Services	0.00	25.00	25.00	25.00	
	890 Assembly	767.66	1,100.00	1,100.00	1,100.00	
	<b>SUBTOTAL 2190</b>	<b>767.66</b>	<b>1,125.00</b>	<b>1,125.00</b>	<b>1,125.00</b>	
<b>2210</b>	<b>IMPROVEMENT OF INSTRUMENTATION</b>					
	320 Curriculum Development	1,991.91	2,000.00	2,000.00	2,000.00	
	270 Course Reimbursement	3,665.00	5,250.00	5,250.00	5,250.00	

ACCOUNT #	DESCRIPTION	1996/97 EXPENDED	1997/98 VOTED BUD.	1998/99 PROP. BUD.	BUDGET COMMITTEE	
					RECOMMENDED	NOT RECOMMENDED
320	Inservice Training	2,739.78	2,500.00	2,500.00	2,500.00	
630	Professional Books/Subscriptions	278.95	495.00	500.00	500.00	
	<b>SUBTOTAL 2210</b>	<b>8,675.64</b>	<b>10,245.00</b>	<b>10,250.00</b>	<b>10,250.00</b>	
2222	<b>LIBRARY</b>					
110	Librarian's Salary	11,133.00	29,910.00	28,391.00	28,391.00	
615	Library/General Reference	6,179.03	6,600.00	7,000.00	7,000.00	
453	Library Film Rental	91.49	200.00	250.00	250.00	
615	Video Cassettes	79.85	100.00	150.00	150.00	
	<b>SUBTOTAL 2222</b>	<b>17,483.37</b>	<b>36,810.00</b>	<b>35,791.00</b>	<b>35,791.00</b>	
2290	<b>OTHER INSTRUCTION SERVICES</b>					
580	Travel and Conference	4,765.80	5,500.00	5,500.00	5,500.00	
	<b>SUBTOTAL 2290</b>	<b>4,765.80</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>5,500.00</b>	
2310	<b>SCHOOL BOARD</b>					
115	Secretary to the Board	520.00	600.00	600.00	600.00	
381	Board Salaries	0.00	1.00	1.00	1.00	
540	Advertising	1,934.88	1,509.00	3,000.00	3,000.00	
610	Board Expense	1,434.89	900.00	900.00	900.00	
810	Dues NMSDA	2,413.81	2,523.00	2,550.00	2,550.00	
2313-380	Treasurer's Salary	375.00	375.00	375.00	375.00	
610	Treasurer's Expense	734.64	939.00	939.00	939.00	
2318-380	Attorneys	4,986.50	1,550.00	1,550.00	1,580.00	
390	Legal Notices	0.00	400.00	400.00	400.00	
2316-380	Moderator	75.00	75.00	75.00	75.00	
2317-380	Auditors	2,142.00	2,142.00	2,142.00	2,142.00	
2319-380	Clerk	107.05	175.00	175.00	175.00	
	<b>SUBTOTAL 2310</b>	<b>14,713.77</b>	<b>11,189.00</b>	<b>12,707.00</b>	<b>12,707.00</b>	
2320	<b>SAU MANAGEMENT SERVICES</b>					
351	S.A.U. #53	97,131.00	103,018.00	105,064.00	105,064.00	
	<b>SUBTOTAL 2320</b>	<b>97,131.00</b>	<b>103,018.00</b>	<b>105,064.00</b>	<b>105,064.00</b>	
2400	<b>SCHOOL ADMINISTRATION SERVICES</b>					
110	Principal's Salary	51,501.00	52,600.00	54,222.00	54,222.00	
111	Assistant Principal's Salary	5,750.00	5,000.00	42,000.00	42,000.00	
112	Team Leaders	6,000.25	6,000.00	6,000.00	6,000.00	
310	Workshops & Conferences	0.00	0.00	1,000.00	1,000.00	
550	Report Cards	567.00	925.00	1,000.00	1,000.00	
580	Principal's Travel	140.00	550.00	550.00	550.00	

ACCOUNT #	DESCRIPTION	1996/97 EXPENDED	1997/98 VOTED BUD.	1998/99 PROP. BUD.	BUDGET COMMITTEE	
					RECOMMENDED	NOT RECOMMENDED
810	Professional Dues	420.00	520.00	520.00		520.00
115	Secretaries' Salaries	16,086.60	16,650.00	16,654.00		16,654.00
116	Extra Typing Services	400.00	400.00	400.00		400.00
452	Criminal Records	0.00	0.00	340.00		340.00
580	Adm. Travel	446.64	525.00	1,025.00		1,025.00
610	Office Supplies	4,936.01	4,600.00	5,088.00		5,088.00
615	Office Software	0.00	199.00	199.00		199.00
630	Professional Books/Subscriptions	119.75	300.00	1.00		1.00
890	Commencement	895.63	800.00	800.00		800.00
	<b>SUBTOTAL 2400</b>	<b>87,262.88</b>	<b>89,069.00</b>	<b>129,799.00</b>		<b>129,799.00</b>
2540	<b>OPERATION/MAINTENANCE</b>					
110	Custodian Salaries	52,383.30	53,876.00	54,810.00		54,810.00
420	Water	2,094.00	1,453.00	2,100.00		2,100.00
531	Utility Telephone	5,521.95	5,860.00	5,860.00		5,860.00
610	Supplies	8,808.56	11,489.00	10,000.00		10,000.00
632	Utility Electricity	20,377.47	16,832.00	20,000.00		20,000.00
653	Utility Oil	9,741.67	13,775.00	11,206.00		11,206.00
443	Other Repairs to Building	0.00	3,342.00	6,584.00		6,584.00
520	SMP Insurance	8,900.77	9,145.00	12,742.00		12,742.00
612	Repairs-Electricity/Plumbing	8,164.02	3,700.00	4,000.00		4,000.00
613	Equipment Repair	0.00	186.00	680.00		680.00
741	Additional Equipment	2,126.66	6,734.00	6,780.00		6,780.00
742	Equipment Replacement	8,112.01	1,055.00	0.00		0.00
442	Heat Maintenance	1,548.51	2,500.00	2,500.00		2,500.00
443	Contracted Services	9,398.72	8,327.00	7,170.00		7,170.00
	<b>SUBTOTAL 2540</b>	<b>137,177.64</b>	<b>138,271.00</b>	<b>144,432.00</b>		<b>144,432.00</b>
2550	<b>PUPIL TRANSPORTATION</b>					
300	Bus Driver's Physicals	310.00	0.00	0.00		0.00
513	Transportation Contract	61,528.00	112,283.00	114,283.00		114,283.00
110	Bus Driver Salaries	36,921.96	0.00	0.00		0.00
112	Bus Driver Substitutes	0.00	0.00	0.00		0.00
130	Bus Driver Training	0.00	0.00	0.00		0.00
513	Special Education Transportation	18,991.09	31,070.00	29,350.00		29,350.00
2554-110	Field Trips	2,616.21	2,550.00	2,321.00		2,321.00
2555-110	Athletic Trips	830.79	1,450.00	1,700.00		1,700.00
2559-656	Fuel for Buses	5,493.73	0.00	0.00		0.00
	<b>SUBTOTAL 2550</b>	<b>126,691.78</b>	<b>147,053.00</b>	<b>147,654.00</b>		<b>147,654.00</b>



ACCOUNT #	DESCRIPTION	1996/97 EXPENDED	1997/98 VOTED BID.	1998/99 PROP. BUD.	BUDGET COMMITTEE RECOMMENDED	NOT RECOMMENDED
2900	OTHER SUPPORT SERVICES					
211	Health Insurance	156,246.88	173,038.00	181,623.00	181,623.00	
212	Dental Insurance	8,600.19	6,997.00	12,196.00	12,196.00	
213	Life Insurance	2,161.98	3,838.00	6,994.00	6,994.00	
214	Workers' Compensation	8,409.64	14,186.00	12,223.00	12,223.00	
222	Teachers' Retirement	25,216.72	30,836.00	38,831.00	38,831.00	
230	FICA	98,953.71	103,213.00	119,663.00	119,663.00	
260	Unemployment Compensation	1,461.50	2,664.00	2,432.00	2,432.00	
290	Non-Certified Increment	0.00	0.00	9,000.00	9,000.00	
	<b>SUBTOTAL 2900</b>	<b>301,050.62</b>	<b>334,772.00</b>	<b>382,962.00</b>	<b>382,962.00</b>	
4200	FACILITIES AQU/CONSTR.					
710	Site Improvements	18,929.16	1,875.00	1.00	1.00	
	<b>SUBTOTAL 4200</b>	<b>18,929.16</b>	<b>1,875.00</b>	<b>1.00</b>	<b>1.00</b>	
5100	DEBT SERVICE					
830	Principal	200,000.00	200,000.00	200,000.00	200,000.00	
840	Interest	76,210.00	65,760.00	55,310.00	55,310.00	
	<b>SUBTOTAL 5100</b>	<b>276,210.00</b>	<b>265,760.00</b>	<b>255,310.00</b>	<b>255,310.00</b>	
5200	FUND TRANSFERS					
5240	To Food Service Fund	0.00	1.00	1.00	1.00	
5250	To Other Trust Funds	0.00	2.00	0.00	0.00	
	<b>SUBTOTAL 5200</b>	<b>0.00</b>	<b>3.00</b>	<b>2.00</b>	<b>1.00</b>	
	<b>FUND II ANTICIPATED GRANTS</b>	<b>58,805.30</b>	<b>71,150.00</b>	<b>57,496.00</b>	<b>57,496.00</b>	
	<b>FUND IV FOOD SERVICE PROGRAM</b>	<b>82,485.29</b>	<b>85,110.00</b>	<b>83,575.00</b>	<b>83,575.00</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>3,327,885.34</b>	<b>3,647,512.00</b>	<b>4,089,824.00</b>	<b>4,089,824.00</b>	
	<b>DRAINAGE WARRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	
	<b>TOTAL APPR. WITH WARRANT ARTICLE</b>	<b>3,472,741.09</b>	<b>3,824,591.00</b>	<b>4,134,824.00</b>	<b>4,134,824.00</b>	

Acct. #	SOURCE OF REVENUE	Warr	Actual Revenue	Revised Revenue	Estimated Revenue
	OR CREDIT	Art. #	Prior Year	Current Year	Ensuing Fiscal Yr
<b>REVENUE FROM STATE SOURCES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Foundation Aid		142,503	250,422	361,010
3210	School Building Aid		62,256	62,256	60,000
3220-3223	Area Vocational School				
3230	Driver Education				
3240	Catastrophic Aid		19,471	33,964	30,866
3250	Adult Education				
	Child Nutrition		2,900	3,325	3,450
	Kindergarten Aid		21,000	33,000	33,000
	Other State Aid (Specify)				
<b>REVENUE FROM FEDERAL SOURCES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4410	IASA, Title I & II		58,805	7,150	57,496
4430	Vocational Education				
4450	Adult Education				
4460	Child Nutrition Programs		36,539	37,280	36,525
4470	Handicapped Programs		6,852	15,300	15,300
	Federal Forest Land				
	Other Federal Sources (Identify)				
<b>LOCAL REVENUE OTHER THAN TAXES</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100	Sale of Bonds or Notes				
5230	Transfer from Capital Projects Fund				
5250	Transfer from Capital Reserve Fund				
5255	Transfer from Expendable Trust Fund				
1300-1360	Tuition		38		
1400-1443	Transportation Fees				
1500-1599	Earnings on Investments		1,314	1,300	1,300
1600	Food Service		44,716	44,505	43,600
1700-1799	Pupil Activities				
1800	Community Service Activities				
1900-1999	Other Local Sources (Identify)				
	Miscellaneous		9,279	2,650	2,650

Acct. #	SOURCE OF REVENUE	Warr	Actual Revenue	Revised Revenue	Estimated Revenue
	OR CREDIT	Art. #	Prior Year	Current Year	Ensuing Fiscal Yr
THIS SECTION FOR CALCULATION OF RAN's					
(REIMBURSEMENT ANTICIPATION NOTES) PER RSA					
198-20-D FOR CATASTROPHIC AID BORROWING					
	RAN, Revenue This FY				
	less				
	RAN, Revenue Last FY				
	= NET RAN				
	Supplemental Appropriation (Contra)				
	Appropriations Voted From Fund Bal				
	Fund Balance to Reduce Taxes		158,815	252,632	124,878
<b>TOTAL REVENUES AND CREDITS</b>			<b>405,673</b>	<b>743,784</b>	<b>770,075</b>
<b>***BUDGET SUMMARY***</b>					
			School Board's	Budget Committee's	
			Recommended Budget	Recommended Budget	
SUBTOTAL 1 Recommended (from page 2)			4,089,824	4,089,824	
SUBTOTAL 2 Special Warrant Articles Recommended (from page 3)					
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 3)			45,000	45,000	
TOTAL Appropriations Recommend			4,134,824	4,134,824	
Less: Amount of Estimated Revenues & Credits (from above)			770,075	770,075	
Estimated Amount of Taxes To Be Raised			3,364,749	3,364,749	



**REPORT OF THE SCHOOL DISTRICT TREASURER**  
**For the Fiscal Year July 1, 1996 to June 30, 1997**

Cash on Hand July 1, 1996 .....	\$ 201,749.81
Received from Selectmen .....	\$ 3,162,555.00
Revenue from State Sources .....	347,547.59
Received from Other Sources .....	<u>110,053.21</u>
<b>TOTAL RECEIPTS .....</b>	<b><u>3,620,155.80</u></b>
Total Amount Available for Fiscal Year .....	3,821,905.61
Less for School Board Orders Paid.....	<u>3,543,227.17</u>
<b>BALANCE ON HAND JUNE 30, 1995 .....</b>	<b>\$ 278,678.44</b>

LINDA MARTEL  
District Treasurer

**STATISTICAL REPORT**

Half day in Session .....	360
Total Enrollment .....	479
Percent of Attendance .....	95.7
Average Daily Attendance .....	459.5

**DISTRICTS' SHARE OF SAU**

District	1996 Equalized Valuation	Valuation Percentage	1995-96 Pupils	Pupil Percent	Combined Percent	1997-98 District Share
Allenstown	\$ 91,690,000	13.6	610	17.4	15.5	\$ 92,836
Chichester	82,966,000	12.3	239	6.8	9.5	56,899
Deerfield	147,691,000	22.0	462	13.1	17.6	105,413
Epsom	146,945,000	21.8	447	12.7	17.2	103,018
Pembroke	<u>203,675,000</u>	<u>30.3</u>	<u>1760</u>	<u>50.0</u>	<u>40.2</u>	<u>240,773</u>
	<b>\$672,967,000</b>	<b>100.0</b>	<b>3518</b>	<b>100.0</b>	<b>100.0</b>	<b>\$598,939</b>

**SCHOOL ADMINISTRATIVE UNIT #53 BUDGET**

1998-99

**Estimated Revenues**

<b>Account</b>	<b>Number</b>	<b>Description</b>		
	770	Unreserved Fund Balance, June 30, 1998.....	\$	-0-
4000		REVENUE FROM FEDERAL SOURCES		
	4410	Elementary & Secondary Education		
		Title I - Pine Haven.....		-0-
	4450	Adult Education.....		-0-
	4470	Handicapped Foundation (P.L. 94-142).....		208,426.00
		Other 89:313.....		-0-
		Pre-School Incentive.....		-0-
1000		LOCAL REVENUE EXCLUSIVE OF DISTRICT SHARE		
		Tuition/Transportation		740,046.00
		TOTAL REVENUES.....	\$	<u>948,472.00</u>

**Estimated Expenditures**

<b>Function</b>	<b>Object</b>	<b>Purpose of Expenditure</b>		
1000		INSTRUCTION		
	1200	ALL Special Programs.....	\$	41,744.00
2000		SUPPORT SERVICES		
	2110	ALL Attendance and Social Work.....		2,000.00
	2190	ALL Other Pupil Services.....		795,535.00
2200		INSTRUCTIONAL STAFF SERVICES		
	2210	ALL Improvement of Instruction.....		1,001.00
2300		GENERAL ADMINISTRATION SERVICES		
	2310	ALL School Administrative Unit Board.....		6,644.00
	2320	ALL Office of the Superintendent.....		206,138.00
	2330	ALL Special Area Administrative Services.....		105,866.00
	2390	ALL Other General Administration Services.....		58,712.00
2500		BUSINESS SERVICES		
	2520	ALL Fiscal.....		83,873.00
	2540	ALL Operation & Maintenance of Plant.....		21,126.00
	2550	ALL Pupil Transportation.....		-0-
	2590	ALL Other Business Services.....		-0-
2600		MANAGERIAL SERVICES.....		117,955.00
2900		OTHER SUPPORT SERVICES.....		129,565.00
		TOTAL EXPENDITURES.....	\$	<u>1,570,159.00</u>
		LESS ESTIMATED REVENUES.....		948,472.00
		AMOUNT TO BE SHARED BY DISTRICTS.....	\$	<u><u>621,687.00</u></u>

**DETAILED STATEMENT OF RECEIPTS**

1996/97

<b>Date</b>	<b>From Whom</b>	<b>Description</b>	<b>Amount</b>
<b>1996</b>			
7/29	Cal Tirrell	Reim.	164.70
	NH Retirement System	Reim.	190.56
	Paul Moran	Rent	240.00
	State of NH	Milk	6,026.00
	Bank of NH	Interest on checking	165.36
8/15	Town of Epsom	Assessment	170,000.00
8/22	NH Retirement System	Reim.	193.32
	Steve Yeaton		522.78
	Paul Moran	Rent	240.00
	SAU #53	Reim.	23,162.00
	State of NH	Block Grant	2,500.00
8/23	Town of Epsom	Assessment	20,000.00
8/29	Town of Epsom	Assessment	40,000.00
	Bank of NH	Interest on checking	74.86
	Hot Lunch Sales		918.70
9/5	Town of Epsom	Assessment	25,000.00
	Check Never Cashed		20.77
9/14	Town of Epsom	Assessment	60,000.00
	Cal Tirrell	Reim.	164.70
	NH Retirement System	Reim.	193.32
	Hot Lunch Sales		1,100.55
9/20	Town of Epsom	Assessment	185,000.00
	Paul Moran	Rent	240.00
9/27	Town of Epsom	Assessment	60,000.00
	Hot Lunch Sales		3,586.40
	Hot Lunch Sales		774.30
	Hot Lunch Sales		714.92
	Hot Lunch Correction		8.00
	Bank of NH	Interest on checking	56.93
10/2	Town of Epsom	Assessment	60,000.00
	Cal Tirrell	Reim.	164.70
	State of NH	Spec. Ed. & Found. Aid	49,788.35
	SAU #53	Reim.	26.98
10/10	NH Retirement System	Reim.	193.32
	Hot Lunch Sales		1,286.50
10/16	Town of Epsom	Assessment	40,000.00
	Hot Lunch Sales	Rent	1,231.35
10/23	Town of Epsom	Assessment	30,000.00
	State of NH	Building Aid	31,128.00



Date	From Whom	Description	Amount
	Hot Lunch Sales		668.60
10/30	Cal Tirrell	Reim.	164.70
	State of NH	Breakfast	4,633.00
	Town of Epsom	Assessment	300,000.00
	Hot Lunch Sales		1,768.75
	Bank of NH	Interest on checking	109.82
11/1	Hot Lunch Sales		1,419.90
11/8	Epsom Better Buddies	Rent	759.50
	SAU #53	Reim.	24,301.84
	NH Retirement System	Reim.	193.32
	Town of Epsom	Assessment	60,000.00
	Hot Lunch Sales		1,295.85
11/21	Town of Epsom	Assessment	60,000.00
	SAU #53	Reim.	13.49
	State of NH	Milk-Sept.	41.00
	Hot Lunch Sales		1,211.90
	Hot Lunch Sales		578.80
11/26	Town of Epsom	Assessment	40,000.00
	Allenstown School District	Reim.	37.60
	Hot Lunch Sales		483.10
	Hot Lunch Sales	Add. Error	1.10
	Bank of NH	Interest on checking	222.15
12/5	NH Retirement	Reim.	193.32
	State of NH	Block Grant/Title I	2,514.04
	State of NH	Breakfast/Milk	5,015.00
	Cal Tirrell	Reim.	164.70
	SAU #53	Reim.	25.00
	Town of Epsom	Assessment	60,000.00
	Hot Lunch Sales		834.50
	Town of Epsom	Assessment	20,000.00
	Hot Lunch Sales		1,000.50
12/18	SAU #53	Reim.	13.49
	Town of Epsom	Assessment	60,000.00
	Hot Lunch Sales		1,251.50
12/27	Town of Epsom	Assessment	70,000.00
	Hot Lunch Sales		508.75
	Bank of NH	Interest on checking	54.40
	Hot Lunch Sales	Correction	(5.00)
	Hot Lunch Sales	2 Returned checks	(10.00)
<b>1997</b>			
1/3	State of NH	Catastrophic Aid	14,912.01
	State of NH	Breakfast/Milk	4,182.00
	Cal Tirrell	Reim.	191.80

Date	From Whom	Description	Amount
	Ins. Exchange	Ins. Reim.	779.00
	Hot Lunch Sales		1,476.58
1/9	Town of Epsom	Assessment	60,000.00
	NH Retirement System	Reim.	197.67
1/18	Town of Epsom	Assessment	60,000.00
	Hot Lunch Sales		1,009.30
1/22	Town of Epsom	Assessment	10,000.00
	Hot Lunch Sales		981.80
	Hot Lunch Sales		1,628.10
1/30	State of NH	Food/Milk	3,264.00
	David Silcock	Reim.	50.00
	SAU #53	Reim.	13.49
	Epsom Better Buddies	Rent	253.00
	Town of Epsom	Assessment	60,000.00
	Bank of NH	Interest on checking	47.02
2/3	Hot Lunch Sales		662.00
2/6	Cal Tirrell	Reim.	191.80
	State of NH	Foundation	46,357.40
	Candidate Fees		5.00
2/13	Town of Epsom	Assessment	60,000.00
	Robert Saulnier	Reim.	100.00
	SAU #53	Reim.	13.49
	NH Retirement	Reim.	220.42
	Hot Lunch Sales		920.70
2/19	George Hails	Reim. Insurance	601.52
	Town of Epsom	Assessment	75,000.00
	Hot Lunch Sales		957.20
	Hot Lunch Sales		566.55
	Bank of NH	Interest on checking	41.15
3/3	Hot Lunch Sales		767.00
3/6	Town of Epsom	Assessment	375,000.00
	David Silcock	Reim.	37.50
	Cal Tirrell	Reim.	191.80
	Hot Lunch Sales		466.15
3/12	State of NH	Food	4,330.00
	Scholastic	Reim.	160.62
	National School Prod.	Reim.	99.95
	SAU #53	Reim.	13.49
	NH Retirement	Reim.	220.42
	Town of Epsom	Assessment	60,000.00
	Hot Lunch Sales		460.00
	Hot Lunch Sales		922.10
3/26	Epsom Better Buddies	Rent	328.00

Date	From Whom	Description	Amount
	State of NH	Chapter 1/Title 2	30,920.39
	Hot Lunch Sales		497.75
	Hot Lunch Sales		449.10
3/28	Town of Epsom	Assessment	30,000.00
	Hot Lunch Sales		176.20
	Hot Lunch Sales		470.50
	Hot Lunch Sales		576.00
	Hot Lunch Sales	Returned check	(9.00)
	Bank of NH	Interest on checking	119.24
4/7	Town of Epsom	Assessment	25,000.00
	Cal Tirrell	Reim.	191.80
	Pryor Resources	Reim.	158.00
4/11	State of NH	Breakfast	2,997.00
	State of NH	Milk	37.00
	NH Retirement System	Reim.	220.42
	SAU #53	Reim.	259.79
	SAU #53	Reim.	142.01
4/10	Town of Epsom	Assessment	60,000.00
4/18	Town of Epsom	Assessment	100,000.00
4/29	State of NH	Reim.	274.37
	David Silcock	Reim.	40.00
	SAU #53	Reim.	13.49
	Town of Epsom	Assessment	20,000.00
	Hot Lunch Sales		3,419.90
	Bank of NH	Interest on checking	51.63
5/5	Cal Tirrell	Reim.	191.80
	State of NH	Spec. Ed. & Foundation	46,357.39
	State of NH	Food/Milk	4,187.00
5/9	SAU #53	Reim.	1,324.20
	NH Retirement	Reim.	220.42
	State of NH	Building Aid	31,128.00
	State of NH	Block Grant	400.00
	State of NH	Chapter I	17,700.00
	State of NH	Title II	1,300.00
	Town of Epsom	Assessment	60,000.00
5/15	Town of Epsom	Assessment	50,000.00
5/23	Town of Epsom	Assessment	60,000.00
	Epsom Better Buddies	Rent	328.00
	Hot Lunch Sales		5,265.19
	Bank of NH	Interest on checking	144.50
6/2	Town of Epsom	Assessment	262,000.00
6/6	Town of Epsom	Assessment	60,000.00
	SAU #53	Reim.	13.49

<b>Date</b>	<b>From Whom</b>	<b>Description</b>	<b>Amount</b>
	Cal Tirrell	Reim.	191.80
	Epsom Central School	Reim.	270.00
	Epsom Better Buddies	Rent	168.00
	State of NH	Food	3,271.00
	State of NH	Milk	53.00
	AT&T	Reim.	47.18
6/12	Town of Epsom	Assessment	30,000.00
6/17	Town of Epsom	Assessment	200,000.00
6/26	NH Retirement	Reim.	220.42
	Joy of Dance	Rent	150.00
	State of NH	Manifest	4,406.24
	SAU #53	Reim.	62.50
	Pembroke School Dist.	Reim.	3,622.49
	State of NH	Kindergarten	21,000.00
	State of NH	Breakfast	3,822.00
	State of NH	Milk	71.00
	State of NH	Manifest	3,675.40
	Town of Epsom	Assessment	85,555.00
6/30	Cal Tirrell	Reim.	191.80
	Suncook Valley Choral	Rent	185.01
	NH Retirement	Reim.	220.42
	State of NH	Food	1,257.00
	Mary Yeaton	Reim.	336.60
	Hot Lunch Sales		2,424.15
	Bank of NH	Interest on checking	227.19
	<b>TOTAL</b>	<b>S</b>	<b>3,620,155.80</b>

**SUPERINTENDENT OF SCHOOLS REPORT**  
**DECODING SPECIAL EDUCATION**

Special education has been a topic of much attention in recent months among the media and governmental agencies. It has become a highly charged and sometimes emotional issue when school budgets are developed and considered by budget committees and taxpayers. The dollar amount is significant and frustration is evident as people are told "It's the law - we must fund these expenses." However, there is much more to special education than solely expenditures. It is important to closely monitor the costs of special education to seek savings whenever possible and to recognize why friction between regular and special education has developed, but also to understand its structure and some of the ways it benefits individuals and the community.

Special education became an integral part of the public school system when federal laws were passed about twenty years ago stating that all children were entitled to a free public education. Prior to that children with severe disabilities were generally kept at home or sent to institutions. Children with less severe problems may have been enrolled in public school but schools were not required to specifically adapt either programs or facilities to accommodate them. Under special education laws adopted at both federal and state levels, all children from ages 3 to 21 are now entitled to be appropriately educated at public expense in the least restrictive environment possible. Public schools are obliged to provide programs to meet children's various needs either locally or at an out-of-district placement. Any disability which interferes with a child's full participation in public education may fall under the umbrella of special education law. Included are physical, developmental, and emotional as well as cognitive (learning) disabilities. Nationally, as well as in Epsom, about 14% of students are identified as educationally disabled.

*Irreconcilable Differences*, a recent article in the Journal of Law and Education by Bruce Meredith and Julie Underwood, both attorneys specializing in education law, outlines some key elements which separate special and regular education:

SPECIAL EDUCATION	REGULAR EDUCATION
1. Focus on individual goals and achievement. Programs and expected results are student specific.	1. Focus on group instruction. A standard curriculum and school-wide results are stressed.
2. Individual parents or student advocates have significant involvement in deciding the nature and extent of a child's educational program.	2. The community and its taxpayers decide what level of programming will be offered to the students attending a specific school.
3. The cost of the program is secondary to the needs of the student and the desired results. Cost cannot legally be a determining factor.	3. An expenditure level is determined and programming is structured to exist within the parameters established.
4. Accountability and specific services are mandated by federal/state law. Schools are obligated to comply under threat of court sanctions.	4. Accountability is local. There are few mandated standards or services and limited federal/state oversight.
5. Special needs standards encompass socio-economic and environmental factors. The necessity for differing rules and expectations often results.	5. Differing academic and behavioral standards appear unfair and inconsistent to the regular population. Classroom dynamics and atmosphere may be adversely affected.

Children can be referred for special education consideration by a family member, physician, the courts, school staff or anyone who has reason to believe an “educational disability” may exist. A team composed of school staff, parents or guardians, doctors, child advocates and other specialists is then assembled to decide what steps are appropriate. Various evaluations and assessments - educational, medical or psychological - may be required. If the child is found to have an educational disability, a specific plan called an Individual Educational Plan (I.E.P.) is developed by the team to meet the needs of the child. The school district is then obligated by law to follow this plan. Parents or other parties can appeal team decisions they do not agree with. Appeals may be directed either to the New Hampshire Department of Education to be settled through mediation or a formal “due process” procedure or to the courts. Current law allows non-school parties to collect attorney’s fees from the district if they prevail. However, schools which prevail cannot seek similar compensation. Many schools spend a considerable amount of money resolving such cases, adding to the overall cost of special education services. Court-mandated services are usually unbudgeted and often expensive.

While we have had disagreements regarding placements or services for Epsom children from time to time, for the most part we have been successful in working to offer or develop satisfactory and appropriate programs. Epsom’s special education costs are considerable, accounting for about 15% of the overall voted budget, but they are usually much more reasonable and controllable when students are educated in-district and enrolled in the regular classroom with supplementary support. This model frequently benefits all children as the additional support in a classroom allows everyone to receive more attention. Many strategies initially used in special education instruction represent good teaching for all students and are ultimately utilized within the general classroom setting.

One of the most important positive things to remember about special education is that it benefits Epsom children - your neighbor, your niece, your own child or grandchild. A special need is a part of the child but it is not the whole child. The boy with the reading problem may be a talented woodworker or artist; the girl with a physical handicap may be gifted mathematically. Given the opportunity to receive an education these children have the chance to enhance their strengths as well as remediate their weaknesses. Their futures should not and, by law, cannot be limited by their disabilities. Among education institutions, public schools alone are obligated by law to meet the educational needs of every child. Special education, while often an imperfect and frustrating mandate, is a key component in meeting this responsibility and reaching our ultimate goal of helping students to become contributing community members.

Respectfully submitted,  
Thomas Haley  
Superintendent of Schools



## PRINCIPAL'S REPORT

The principal's report is an overview of eight goals adopted by the Epsom School Board with input from Superintendent Thomas Haley, Special Education Coordinator Thomas Hays, SAU #53 Special Education Director Lori DeTrude, SAU #53 Technology Director Mary Rubega, Principal Mary Devlin, and the Epsom Teacher's Association. These goals which establish a direction for leadership at Epsom Central, Pembroke Academy and SAU #53 are:

**Goal 1:** *Review and revise curriculums in the areas of math, science, and art in terms of content, delivery, assessment, and alignment with national and state standards*

Revised language arts and social studies curriculums were adopted in June. As part of this initiative, the Houghton-Mifflin reading series was purchased and implemented into the Kindergarten through third grade classrooms. Given our emphasis in language arts, 50% of K-3 instructional time is dedicated to language arts, teacher training is on-going, a new reading series is budgeted for grades 4 and 5, and primary intervention services are a priority. In the 1997/98 school year, school-wide committees are revising three additional curricular areas (science, mathematics, art) that will align with New Hampshire and national standards.

**Goal 2:** *Expand co-curricular offerings available to students*

Co-curricular job descriptions were developed for all after-school activities, such as baseball, drama, and winter activities. In addition, the Board will survey students, parents, and staff regarding whether an interest exists for more activities during and after school. Over the next few years, the Board will explore additional academic offerings, such as special interest courses, junior high mini-courses, and math team. Driving this goal is the knowledge that educational studies indicate that students who are involved in after-school activities and have better-than-average grades tend to have life (not just school) success.

**Goal 3:** *Improve cooperative effort between Epsom Central School and Pembroke Academy regarding student transition, curriculum, philosophy and objectives, and budget development.*

Combined efforts by the Board, the Superintendent, and Pembroke Academy and Epsom Central School Principals will focus on continued improved communication through the media, direct communication with Pembroke Academy parents, a comprehensive eighth grade transition program, and coordinated academic efforts between the two schools.

**Goal 4:** *Implement and integrate technology into the instructional program*

The technology initiative has focused on wiring Epsom Central School for computer networking, developing a computer lab, integration of software into the curriculums, teacher training, and community involvement. Twenty-five computers, fourteen printers, a scanjet and a presentation television have been purchased for the lab and classroom use. Each classroom 4-8 has a Windows 95 computer. In addition, software was purchased in the areas of language arts, mathematics, social studies, science, Spanish, reference and word processing. Through additional grant money, technology training is on-going for staff. Teachers have offered workshops for the Board and budget committee,



Epsom residents, PTO members, and the Epsom Central School staff. In 1997/98, the Board has budgeted for educational software for student use in the various curricular areas.

**Goal 5:** *Continually improve coordination of special and regular education services*

Under the direction of Special Education Coordinator Thomas Hays, special education staff will train staff in the areas of reading instruction and assessment, and how to secure Medicaid reimbursements. In addition, standard identification and coding guidelines will be established and utilized.

**Goal 6:** *Develop a capital improvement plan*

A capital improvement committee will address the long-term building and grounds needs at Epsom Central School, such as building expansion needs and boiler system replacement.

**Goal 7:** *Update enrollment statistics and projections*

Epsom Central School's 10-year enrollment projections will be completed and presented to the Board. Enrollment data is critical as the Board plans building needs, teacher-student ratios, additional staff and program requirements, and ultimately long-term budgetary implications. Presently, grades 4 and 7 have class sizes between 25 and 29 students, the building has limited space to expand, special education student require resources, and overall enrollment is increasing.

**Goal 8:** *Improve student management processes*

Epsom Central School will establish a school-wide student policy that focuses on student behavior. The school's logo, Epsom Cares, is a 5-letter acronym for the following: Choices, Appropriate, Responsible, Excellence, and Safety. As a comprehensive plan is built, this goal and the resulting logo builds on the beliefs that individuals are responsible for their behavioral choices, that clear and consistent expectations are needed, and that consequences are the result of decisions.

In addition, several school-wide and SAU #53 initiatives include a grade 8 anti-drug and alcohol initiative, on-going teacher training, crisis intervention, additional technology resources through grants, sports field development, and community involvement through committee, PTO, and volunteer involvement. As I close my second year at Epsom Central School, I applaud a Board that struggles to balance economic and educational demands, a supportive SAU #53 staff, towns people who care about children and are involved with the youth, teachers whose dedication is seen each and every day, and the students who depend on each and every one of us in their K-12 educational quest.

Respectfully submitted,  
Mary Devlin, Principal

**EPSOM CENTRAL SCHOOL  
NURSE'S REPORT**

There have been over 2200 visits to the Health Office during the school year for various issues including first aid, illnesses, health counseling and social issues. Screening programs continued in the areas of hearing, vision, scoliosis, blood pressure, pediculosis and nutritional assessments. Referrals were made to physicians, dentists and community agencies with follow-up care was offered. The nurse is also involved in weekly meetings as a member of the Student Assistance Team, with the focus on the educational needs of our students, and the Crisis Intervention Team.

Financial assistance from the School Nurse Student Health Association continues to be available for students with medical and dental needs who otherwise would find these expenses a hardship. These are private funds secured through the cooperation of the Bank of New Hampshire, Suncook Branch, and through several area businesses and organizations throughout the district. The continued support of this program is greatly appreciated. The efforts of the Epsom-Chichester Lions Club are also an integral part of our resource system for those families in need of support. We thank them for their continued support.

All of our students are properly immunized according to New Hampshire Board of Immunization regulations. A special thank you to the Concord Regional Visiting Nurse Association for conducting two immunization clinics at school, one for our sixth grade students, and to the Pittsfield Medical Professional Association for providing students at Epsom Central School with low cost athletic physical examinations.

A special thank you goes out to the Epsom Rescue Squad for always being there for the children of Epsom as well as the Epsom Fire Department and Police Department for all they do to teach us about safety in school and at home.

Comprehensive health education continues for all students with the focus on encouraging students to take responsibility for themselves and others. We continue to offer units of Human Growth and Reproduction for grades 5-8. Instruction in social skills and conflict resolution are available on all grade levels. Through a grant awarded by the New Hampshire Bar Association, nine sixth graders were trained as peer mediators.

The guidance counselor, nurse and staff members continue to work towards the delivery of a comprehensive drug education program. Our school continues to benefit from the expertise of a student Assistance Counselor from Project Second Start in Concord. She provided instruction to a variety of elementary classrooms and was available to see students on an individual basis. She also co-facilitated, with the guidance counselor, two groups for eighth graders aimed at transitioning into high school. This year she is working on Project Respect, also aimed at eighth graders but including their parents as well. This is scheduled for the spring of 1998.

All of our programs have been successful as a result of the caring and cooperation of the school staff, volunteers and community organizations. We appreciate the continued support of the School Board, Superintendent Thomas Haley, our principal Mary Devlin, as well as the many parents and volunteers who have assisted us this year.

Respectfully submitted,  
Joan Pozner, R.N.  
School Nurse

**SUPERINTENDENT'S SALARY  
1996-97**

Allenstown	\$10,859
Chichester	6,656
Deerfield	12,331
Epsom	12,051
Pembroke	<u>28,166</u>
	\$70,063

**ASSISTANT SUPERINTENDENT'S  
SALARY 1996-97**

Allenstown	\$ 8,850
Chichester	5,424
Deerfield	10,049
Epsom	9,821
Pembroke	<u>22,953</u>
	\$57,097

**BUSINESS ADMINISTRATOR'S  
SALARY 1996-97**

Allenstown	\$ 7,730
Chichester	4,738
Deerfield	8,777
Epsom	8,577
Pembroke	<u>20,047</u>
	\$49,869

**EPSOM TEACHER ROSTER**  
**1997-98**

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>SALARY</u>	<u>DEGREE</u>	<u>YEARS EXPERIENCE</u>
Math	Allen Janet	34,738.00	BA	17
Science	Anderson, Harmony	34,738.00	BA	25
Grade 1	Barton, Deborah	33,482.00	BA	15
Social Studies	Bauer, Lisa	31,106.00	BA	11
Kindergarten	Bryant, Lori	31,361.00	MA	9
Grade 7	Cadarette, Ronna	31,806.00	BA+15	11
Grade 6	Cicchetto, Helen	31,106.00	BA	11
Art (80%)	Copp, Jane	26,399.00	BA+15	13
Grade 3	Damelio, Cynthia	34,236.00	BA+15	15
Grade 3	DeLorie, Jacqueline	29,135.00	MA	7
Grade 3	Donovan, Robin	23,170.00	BA	3
Asst. Princ.	Dougherty, Richard	29,121.00	BA+30	8
Grade 5	Elliott, Linda	31,346.00	BA+30	12
Grade 4	Rioux, Pamela	34,236.00	BA+15	15
Physical Education	Hamilton, Beth	28,898.00	BA	9
Grade 2	Jarnagin, Jeanne	34,738.00	BA	13
Music (60%)	Leary, Kathy	21,312.00	BA+15	16
Grade 1	Lesieur, Lynn	31,806.00	BA+15	11
Grade 5	Martin, Paul	31,361.00	MA	9
Grade 2	Mason, Susan	36,319.00	BA+30	19
Grade 1	Patterson, Steven	27,054.00	BA+30	5
Grade 4	Rowe, Francine	35,520.00	BA+15	21
Math	Saulnier, Rebecca	37,699.00	MA	24
Grade 2	Severance, Jamie	31,361.00	MA	9
Language Arts	Smith, Shirley	36,319.00	BA+30	17
Grade 5	Snell, Judith	34,738.00	BA	16
Grade 6	Wiley, Louise	32,998.00	BA+15	13
Resource Room	Hails, George	27,054.00	BA+30	6
Resource Room	Preve, Tami	23,170.00	BA	3
Resource Room	Valley, Linda	25,876.00	BA	6
Guidance Couns.	Puffer, Carolyn	31,361.00	MA	9
Nurse	Pozner, Joan	31,106.00	BA	11
Media Gen. (80%)	Cranton, Joan	27,006.00	MA	10
Principal	Devlin, Mary	52,600.00	MA	24

**EPSOM SCHOOL DISTRICT  
GRADUATION CLASS OF 1997**

Michael J. Auger	Kristopher E. Levesque
Andrew P. Barksdale	Philip R. Longval, Jr.
Randy Lee A. Barksdale	Matthew A. Lucas
Richard Bernard	Karen M. Martel
Lisa Bradley	Ruth A. Mills
Nicolle D. Cameron	Joshua M. Miville
Vinnie Carone	Carmen Morency
Melanie Ann Casey	Sarah A. Noel
Brandon W. Chartier	Martin G. Parichand
Charles R. Coolidge	Jason N. Pride
Michele Cota	Cory W. Rondeau
Daniel R. Cushing	Jon A. Rook
Alison D. Desmarais	Christopher Rudolph
Gabrielle A. Drew	Shyla L. Shumway
Billy J. Dudley	Amanda A. Smith
Bonnie J. Dudley	Krystal L. St. Jean
Nicholas J. Duval	Jody L. Sturtevant
Monica P. Edinger	Jnaice P. Noble Wellbrenner
Vanessa C. Hardy	Martha Weisenburger
Mark E. Hebert	Lindsey L. White
Ken LaFleur	Anthony Yeaton
Stephanie LaFramboise	James R. Young, Jr.

**EPSOM CENTRAL SCHOOL  
1997-98**

<u>POSITION</u>	<u>NAME</u>	<u>SALARY</u>
Custodian	Florence, Robert	\$22,654.80
Custodian	Nadeau, Arthur	17,748.00
Custodian	Rainville, Normand	14,407.20

**BRENT W. WASHBURN, CPA**  
**Route 9, Box 228**  
**Concord, New Hampshire 03301**  
**Telephone (603) 224-6133**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

The School Board  
Epsom School District  
Epsom, New Hampshire 03234

I have audited the general purpose financial statements of the Epsom School District as of and for the year ended June 30, 1997, and have issued my report thereon dated December 18, 1997. I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. The attached Appendix is an integral part of this report.

In planning and performing my audit, I obtained understanding of the Epsom School District's internal control and assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements. I also tested the Epsom School District's compliance with laws, regulations, and other provisions of contracts and grants that could have a direct and material effect on the financial statements.

I identified no material weakness in internal control and no instances of non-compliance that required to be reported herein under Government Auditing Standards. I noted certain control weaknesses and immaterial instances of non-compliance that I included in the attached Appendix. However, my consideration of the Epsom School District's internal control and my testing of its compliance with laws, regulations, and provisions of contracts and grants were not designed to and did not provide sufficient evidence to express an opinion on such matters and would not necessarily disclose all matters that might be material weaknesses. Accordingly, I do not express an opinion on Epsom School District's internal control or on its compliance with laws, regulations, and provisions of contracts and grants.

This report is intended for the information of the Audit Committee, management, and federal awarding agencies, pass through entities, and regulatory and legislative bodies.

I extend my thanks to the officials and employees of the Epsom School District for their assistance during the course of my audit.

Brent W. Washburn  
December 18, 1997

## Appendix on Internal Controls

This is an Appendix to the December 18, 1997 Epsom School District report on internal controls and compliance based on an audit performed in accordance with Government Auditing Standards. The following are items that came to my attention during the audit regarding the design and operations of internal controls and compliance with laws, regulations, and other provisions of contracts and grants:

### 1. Inventory of Fixed Assets

Criteria: Inventory of fixed assets represents a significant control tool in monitoring the School District assets and is essential to prepare reliable financial statements.

Condition: The School District does not have a schedule of assets controlled by the School District. Schedules of assets purchased by federal grants has been maintained.

Cause: The normal practice of governmental units in New Hampshire has been to expense the fixed asset as purchase, and not to maintain any detail schedule of assets in use.

Recommendation: The District cause an inventory of these assets as soon as practical. The existence of fixed asset records will not only aid district officials in their control of these assets, but should be an invaluable tool in long range planning. General accepted accounting principles require fixed asset reporting as part of the general purpose financial statements and the audit opinion is being qualified due to the omission of this schedule.

Management Response: The implementation of a fixed asset system was investigated and found to be very expensive (approximately \$40 per 1,000 sq. Ft. of floor space). We will continue to study the situation with the aim of finding a less expensive scheme.

### 2. Student Activities

Criteria: The activities in the student activity funds should be controlled in a manner sufficient to document the source of funds, appropriate the fund, approved for expenditure, etc.

Condition: The student activity funds are controlled at the discretion of the principal. There are no guidelines or procedures as to accounting for the funds or what transactions are appropriate to be included in the student activity funds.

Cause: The student activity funds have grown over the years in magnitude and complexity. The school districts have many other area of concerns then student activity funds have not received a lot of attention.

Recommendation: Policies and procedures be established for the student activity funds. Including a periodical review of the fund balance. The funds were generated by the students and should be used on behalf of the students rather than a reserve fund.

Management Response: We agree completely with this recommendation and we will have the policy and procedures completed before June 30, 1998.

### 3. School Lunch Sales

Criteria: The school lunch sale represents a significant portion of the food service revenue. Accurate revenue data is essential to prepare reliable financial statements.

Condition: The food lunch director controls all aspects of the food service activities, including collection and depositing of money, issuing of lunch tickets, statics of meals served, reporting to State, etc.

Cause: The separation of duties is not practicable in this area, and the district has not invested in control mechanisms at the point of sale.



Recommendation: The district investigate the feasibility of control procedures that would reconcile the revenue received with the lunch tickets issued. The scope of the audit testing will be limited to reconciling recorded receipts with the bank statement. The audit option is being modified due to the scope limitation on testing food service revenue.

Management Response: The food lunch director has been advised to train her assistant in all activities involving money. The assistant would perform these activities and both employees would audit each others tabulations periodically.

4. Unsecured Cash

Criteria: The internal control procedures are designed to safeguard the assets of the School District.

Condition: The bank balance as per the bank statements at times was over the amount insured by federal bank deposit insurance. At one point during the year the balance reached \$425,958.

Cause: The need for manageable request from the town for the money appropriated results in large deposits.

Recommendation: The cash flow be analyzed to insure that the cash balance is maintained at its lowest possible amount. The School Board should negotiate an arrangement with the banking institution, thereby the amount above the insurance would be collateralized with bank assets. The vendor and payroll activities be separated into two different banks.

Management Response: The Epsom School District has recently established an account with PDIP (Public Deposit Insurance Pool) in which all the funds are secured.

4. Unspent Grant

Criteria: Federal grants require separate accounting and reporting of each grant.

Condition: Title 2, Eisenhower 84.281 with State project number 64880 funds were requested but not spent within the grant period or on grant activities.

Cause: The federal bookkeeper requested the funds but did not check on the progress of the grant.

Questioned Costs: The entire amount received \$2,920.39.

Recommendation: The amount be returned to the State.

Management Response: We agree and have in fact returned the unspent amount to the State.

5. Grant Payables

Criteria: Federal grants give 90 days after the grant period to complete the paper work associated with grant activities.

Condition: Title VI Academic Improvement 84.298A with State project Number 76035 had grant payables that were not paid as of audit date.

Cause: The federal bookkeeper and accounts payable clerk have changed, and the grant payables were not followed through.

Question Costs: The accounts payable items not paid in the amount of \$569.

Management Response: The amount was paid and we will follow up properly in the future.



