

**TOWN MEETING MINUTES
TOWN OF NEW DURHAM, NH
MARCH 10 & 11, 2009**

Moderator James Fenske called the Town Meeting to order at 8:00 AM and declared that the polls would remain open until 7:00 PM. He publicly inspected the town and school district's ballot boxes and then locked the boxes for voting. As per RSA 659:49, absentee ballots were processed at 1:00 P.M. The Moderator declared that the Town Meeting would be recessed until 7:00 PM on March 11, 2009. Moderator Fenske reported the preliminary results at 8:30 PM. The Supervisors of the Checklist certified that there were one thousand nine hundred and ninety-five (1,995) registered voters on the checklist when the polls opened. Seven (7) new voters registered at the polls with the Supervisor of the Checklist. A total of six hundred and five (605) ballots were cast, of which thirty seven (37) were absentee ballots.

ARTICLE 1: To choose all necessary town officers for the ensuing year. (By Official Ballot)
The results of the non-partisan balloting of the town officers are as follows:

For Selectmen (3 years) – Vote for not more than ONE.

Theresa Jarvis	299		
Bob Kroepel	29		
Padraic McHale	264		
Joan Martin (write-in)	2	Mike Davenport (write-in)	1

For Planning Board (3 years) – Vote for not more than ONE

Dorothy Veisel	460	George Gale (write-in)	1
Paul Garland (write-in)	2	James Gamble (write-in)	1
William Buttermark (write-in)	1	Ronald Gehl (write-in)	1
Scott Drummey (write-in)	1	James Grigg (write-in)	1

For Trustee of the Trust Funds (3 years) -Vote for not more than ONE

David Allyn	453
Katie Woods (write-in)	1

For Cemetery Trustee (3 years) - Vote for not more than ONE

Joan Martin (write-in)	150		
Anneleen Loughlin (write-in)	110	Larry McKinley (write-in)	1
Mike Clerke (write-in)	8	Tom Mason (write-in)	1
Sean Edeman (write-in)	2	Cathy Orlowicz (write-in)	1
June Corson (write-in)	1	Fred Booth (write-in)	1
James Grigg (write-in)	1	David Stuart (write-in)	1
Theresa Jarvis (write-in)	1	Kimberly Murray (write-in)	1
John Michaud (write-in)	1	Donald White (write-in)	1
Carleton Woods (write-in)	1	Leon Smith (write-in)	1

For Library Trustee (3 years) - Vote for not more than ONE

Joan Martin (write-in)	50	Anne Phipps (write-in)	18
Anneleen Loughlin (write-in)	4	Tom Swett (write-in)	7
Mike Clarke (write-in)	1	Sherry Cullimore (write-in)	1
Betty Corbezolo (write-in)	1	Paul Berry (write-in)	1

Barbara Enderson (write-in)	1	Marc Behr (write-in)	1
Cynthia Quimby (write-in)	1	Kate Buckley (write-in)	1
Mary McHale (write-in)	1	Diane Booth (write-in)	1
Larry McKinley (write-in)	1	James Grigg (write-in)	1
William Buttermark (write-in)	1	Nancy Parker (write-in)	1
Donald White (write-in)	1	Charlotte Davenport (write-in)	1
Donna Swett (write-in)	1	Katie Woods (write-in)	1
Leon Smith (write-in)	1	Sharon Malone (write-in)	1
Bob Kroepel (write-in)	1		

ARTICLE 2: Are you in favor of the adoption of amendments proposed by the Planning Board for the New Durham Zoning and Land Use Ordinances, as follows:

The Planning Board recommends this article. (By Official Ballot on voting day)

Amendment 1

Are you in favor of the adoption of Amendment 1 as proposed by the Planning Board for the New Durham Zoning and Land Use Ordinance as follows:

To adopt a new Article V that establishes a Town Center Mixed Use Business and Residential Zoning District in order to encourage development compatible with the small town character of the Town; amend Article XV to establish guidelines for signs in the Town Center District and along Route 11; and amend Articles II and III and the Zoning Ordinance numbering to conform to the new district.

FAILED YES 293
NO 293

Amendment 2

Are you in favor of the adoption of Amendment 2 as proposed by the Planning Board for the New Durham Zoning and Land Use Ordinance as follows:

To amend Article III to allow the Fire Chief or the Building Inspector to condemn a burned or dilapidated building without needing review by the Planning Board.

PASSED YES 383
NO 203

**CONTINUATION OF THE TOWN MEETING ON MARCH 11, 2009,
AT THE NEW DURHAM SCHOOL**

Pursuant to a foregoing warrant, the voters convened at 7 o'clock to act on the balance of Warrant Articles #3 through Article #14. Moderator James Fenske reminded voters to check-in with the Supervisors of the Checklist in order to pick up their voter card. Three members of the New Durham Fire Department Explore Post 16 (Katherine Swett, Alexandria Swett and Scott Quigley) led the assembly in the Pledge of

Allegiance. The following Town officials were introduced: Chairman Peter Rhoades, Selectmen Ronald Gehl, Selectman David Bickford, Town Administrator April Whittaker and Town Clerk Carole Ingham.

Dorothy Veisel announced that the “Citizen of the Year” was awarded to Carol Allen for her many years of community service. Mrs. Veisel noted that anyone who has attended a Christmas Craft Fair in the past 20 years has seen Carol at the Children’s Table on the stage, right next to the Wish Upon a Star Tree. Carol expended the proceeds to fund two ski scholarships for the children at the New Durham School. Mrs. Allen was on the original board of New Durham Parents for Recreation; she coached or managed softball, baseball and basketball teams; was active supporter of the New Durham Food Pantry; and for years the Allen home was a place of refuge for troubled kids, confused teens, and anyone struggling with substance abuse. Carol Allen was noted as bringing to all projects her positive energy and a willing spirit. In her quiet way, Carol Allen helped to shape the fabric of this community and her generous nature and helping hand make her this year’s symbol of all that makes New Durham so special. Mrs. Allen was presented with a plaque.

Recreation Director Jessica Bailey announced that the “Recreation Department Volunteer of the Year” recipients for 2008 were Dan and Lynette Place. Mr. and Mrs. Place were noted as being a “tag-team” duos that never shies away from volunteering. They are positive role models for all of the children that they coach and are so skilled in their abilities that they are able to pass on their knowledge with enthusiasm to their players, regardless of the player’s age. Feedback from parents has always been positive and many request that Mr. or Mrs. Place be their child’s coach for coming seasons. Mr. and Mrs. Place are great representatives of the Town of New Durham and we are proud to have them as volunteers in our community.

Selectman Chairman Peter Rhoades acknowledged and thanked the following “retiring volunteers”: Sheri Joy as the School Board member for three years, Mike Clarke as a Cemetery Trustee for seven years and Bill Grigg as Heath Officer for many years. Mr. Grigg will continue as the deputy to the Health Officer.

Selectman Ron Gehl and Selectman David Bickford presented Nancy Rhoades with a bouquet of flowers and recognized retiring Selectman Chair Peter Rhoades for his four years of service to the community as a member of the Board of the Selectman.

After reviewing the rules and procedures of the meeting, the Moderator announced the results of the previous day’s election including the School District ballot.

GOVERNOR WENTWORTH REGIONAL SCHOOL DISTRICT BALLOT RESULTS

Article #1	School Board Member from New Durham - Wendi Fenderson	3338 votes		
	School Board Member from Tuftonboro – John Widmer	3438 votes		
	School Board Member-At-Large – Ernest Brown	3458 votes		
	Moderator – Randy Walker	3573 votes		
Article #2	\$67,242,614 for constructing new space and renovating existing space at the three schools located in the Kingswood complex (Kingswood Regional High School, Kingswood Regional Middle School, #9 Vocational Center).			
	PASSED	Yes 2954	No 999	
Article #3	\$325,000 for replacing the gym roof at Ossipee Central School. Furthermore \$8,125 for the first year interest on the bond or note.			
	PASSED	Yes 3299	No 892	
Article #4	\$200,000 for repairs and improvements of building/grounds.			
	PASSED	Yes 3416	No 810	
Article #5	Authorize the School Board to execute a long term lease, easement, or boundary line adjustment with the Town of Wolfeboro for approximately 200 square feet on land that is part of the Kingswood Regional High School site and located in the vicinity of the existing water tower.			
	PASSED	Yes 3344	No 797	
Article #6	\$40,133,820 Operating Budget			
	PASSED	Yes 2896	No 1205	

Article #7	Establish a feasibility study committee assess the merits of establishing a budget committee.	FAILED	Yes 1691	No 2293
Article #8	Delegate the determination of the default budget to the budget committee.	FAILED	Yes 1703	No 2160

Selectmen Chair Peter Rhoades summarized the Board of Selectmen and the Budget Committee’s efforts to maintain the same funding as last years’ town budget portion rate of \$6.11. The first year payment for March’s Pond Dam bond amounts to 14 cents on the tax rate thus producing an upper level of \$6.25. The Board of Selectman and Budget Committee were able to obtain a lower rate of \$6.23. CAUTION – this rate is an estimate only at this point of the year and is subject to maintenance of the revenues collected and the total town valuation.

ARTICLE 3: To see if the Town will vote to raise and appropriate the Budget Committee’s, and the Board of Selectmen’s recommended sum of Three Million, seventy-six thousand, seven hundred and ninety-nine dollars (**\$3,076,799**), which represents the operating budget. This article does not include appropriations voted in other warrant articles. (Majority Vote Required)

The Board of Selectmen recommends this article. The Budget Committee recommends this article.
 Estimated Tax Rate Impact \$5.46 per \$1000 assessed valuation.
 Estimated Annual Cost per \$100,000 of Assessed Value \$546.00

The article was moved by Budget Committee Chair Cecile Chase and seconded by Selectman Representative to the Budget Committee Peter Rhoades.

Donald Carlson made at motion to amend Article #3 to read “To see if the Town will vote to raise and appropriate \$3,078,335”, seconded by Lon Berry. The reason for the increase of \$1,536 dollars is to restore the salary of the solid waste foreman (formally solid waste manager).

The amendment was repeated. A voice vote was taken on the amendment and the Moderator declared the vote too close to call. A show of hands was taken on the amendment and the Moderator declared the vote indecisive.

A standing vote was taken and counted by appointed tellers and the Moderator declared the vote passed.

PASSED Yes 76 No 62

The amended motion was repeated. A voice vote was taken and the Moderator declared that Article #3 passed as amended.

PASSED \$3,078,335

ARTICLE 4: To see if the Town will vote to raise and appropriate One hundred and fifty thousand dollars (**\$150,000**) for the maintenance, construction and reconstruction of town-maintained roads. The sum of **\$100,377.14** will be received through State Highway Block Grant Aid from the State of New Hampshire, and the sum of **\$49,622.86** will be raised through general taxation.

(Majority Vote Required) The Board of Selectmen recommends this article.
 The Budget Committee recommends this article
 Estimated Tax Rate Impact 11 cents per \$1000 assessed valuation
 Estimated Annual Cost per \$100,000 of Assessed Value~ \$11.00

The article was moved by Michael Clarke and seconded by Selectman David Bickford.

The Town Administrator confirmed that the State Highway Block Grant Aid is still available.

A voice vote was taken and the Moderator declared that Article #4 passed.

PASSED \$150,000

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of Two Hundred and Twenty-five thousand, and seven hundred dollars (**\$225,700**) to be placed in previously established Capital Reserve Funds, as follows:

Name	\$\$\$ Appropriation
Highway Truck Reserve	55,000
Highway Equipment Reserve	30,000
Police Cruiser Reserve	19,700
Fire Trucks Reserve	25,000
Revaluation Reserve	20,000
New Tax Maps	30,000
Library Facilities	3,000
Library Technology	500
Solid Waste Building	7,500
Solid Waste Equipment	7,500
Dry Hydrants`	2,500
Highway Building Addition	20,000
Smith Ball Field	5,000
Total	\$225,700

(Establishment Dates: Highway Trucks 1988, Police Cruiser 2000, Fire Trucks 2003, Revaluation 2000, Meeting House 2000, Davis Crossing Road Culverts 2002, Highway Equipment 2006, Tax Maps 2006, Dry Hydrants 2001, Library Facilities & Technology 2007, Solid Waste Building 2007 & Solid Waste Equipment 2007, Highway Addition & Equipment 2007, Sidewalks 2007 and Smith Ball field 2008. Also established in 2008: Municipal Land Acquisition)

(Majority Vote Required)

Special Warrant Article

The Board of Selectmen recommends this article. The Budget Committee recommends this article.

Estimated Tax Rate Impact 51 cents per \$1000 assessed valuation.

Estimated Annual Cost per \$100,000 of Assessed Value~ \$51.00.

The article was moved by Selectman Ronald Gehl and seconded by Selectman Peter Rhoades.

Selectman Gehl explained that the Capital Reserves Fund mechanism, RSA 35, is a sound fiscal planning tool that aims to defray tax rate spikes. This year, because of the economic conditions the reserves requested have been pared down.

A voice vote was taken and the Moderator declared that Article #5 passed.

PASSED \$225,700

ARTICLE 6: To see if the Town will vote (i) to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Shirley Cemetery Improvements, (ii) to raise and appropriate the sum of two thousand dollars (\$2,000) to be placed in this fund, and (iii) to name the Board of Selectmen as agents to expend.

(Majority Vote Required)

Special Warrant Article

The Board of Selectmen recommends this article. The Budget Committee recommends this article.

Estimated Tax Rate Impact less than one cent per \$1000 assessed valuation.

Estimated Annual Cost per \$100,000 of Assessed Value ~ Less than \$1.00.

The article was moved by retiring Cemetery Trustee Michael Clarke and seconded by Selectman Peter Rhoades. There was no discussion. A voice vote was taken and the Moderator declared that Article #6 passed.

PASSED \$2,000

ARTICLE 7: To see if the Town will vote (i) to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Milfoil Treatment and, (ii) to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in this fund and (iii) to name the Board of Selectmen as agents to expend.

(Majority Vote Required)

Special Warrant Article

The Board of Selectmen recommends this article. The Budget Committee recommends this article.

Estimated Tax Rate Impact 2 cents per \$1000 assessed valuation.

Estimated Annual Cost per \$100,000 of Assessed Value ~ \$2.00

The article was moved by Fred Quimby and seconded by Selectman David Bickford.

A voice vote was taken and the Moderator declared that Article #7 passed unanimously.

PASSED \$10,000

ARTICLE 8: To see if the Town will vote (i) to establish a Capital Reserve Fund under the provisions of RSA 35:1 for updates to the Town’s Master Plan (ii) to raise and appropriate the sum of two thousand dollars (\$2,000) to be placed in this fund, and (iii) to name the Board of Selectmen as agents to expend.

(Majority Vote Required)

Special Warrant Article

The Board of Selectmen recommends this article. The Budget Committee recommends this article.

Estimated Tax Rate Impact less than one cent per \$1000 assessed valuation

Estimated Annual Cost per \$100,000 of Assessed Value ~ Less than \$1.00

The article was moved by Robert Craycraft and seconded by Selectman Peter Rhoades. There were no questions. The motion was repeated. A voice vote was taken and the Moderator declared that Article #8 passed.

PASSED \$2,000

ARTICLE 9: (As motioned) To see if the Town will vote to (i) raise and appropriate the sum of one hundred and twelve thousand dollars (\$112,000) for the acquisition of a Dump truck with plow and wing, and (ii) approve withdrawal of \$112,000 from the Highway Truck Capital Reserve Fund created for this purpose.

(Majority Vote Required)

Special Warrant Article

The Board of Selectmen recommends this article. The Budget Committee recommends this article.

Estimated Tax Rate Impact 0 cents per \$1000 assessed valuation.

Estimated Annual Cost per \$100,000 of Assessed Value ~ \$ 0.00.

The article was moved by Michael Clarke and seconded by Selectman David Bickford.

A voice vote was taken and the Moderator declared that Article #9 passed unanimously.

PASSED \$112,000

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of Fifty-four thousand dollars (\$54,000) to be placed in previously established expendable trusts, as follows:

Name \$\$\$ Appropriation

Computer & Office Equipment Maint. Trust	10,500
Forest Fire Fund Trust	3,500
Accrued Benefits Liability Trust	3,000
Town Buildings Improvement Trust	36,500
Records Management Trust	500

Total \$ 54,000

(Established: Computer & Office Systems 1996, Forest Fire 2003, Accrued Benefits 1992, Town Buildings Improvement 2000 and Records Management 1999)

(Majority Vote Required)

Special Warrant Article

The Board of Selectmen recommends this article. The Budget Committee recommends this article.

Estimated Tax Rate Impact 12 cents per \$1000 assessed valuation.

Estimated Annual Cost per \$100,000 of Assessed Value ~ \$ 12.00.

The article was moved by Selectman Ronald Gehl and seconded by Selectman Peter Rhoades.

Selectmen Ronald Gehl explained that some of the work planned is the flooring in the Fire Department addition, safety equipment updated in the Town Hall, Police, Highway buildings and the roof on the small records vault.

A voice vote was taken and the Moderator declared that Article #10 passed unanimously.

PASSED \$54,000

ARTICLE 11: (As motioned) To see if the Town will vote to amend Article 10 of the March 15, 1995 vote of Town Meeting, which established the New Durham Special Revenue Ambulance Fund, by establishing a Revolving Fund pursuant to RSA 31:95-h for the purpose of ambulance services. All revenues received for ambulance services will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund unreserved fund balance. The town's Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the governing body (Board of Selectmen) upon recommendation from the Fire Chief, and no further approval is required by the legislative body (Town Meeting) to expend. Such funds may be expended only for the purpose for which the fund was created, namely supplies, wages or vehicle replacement or repair.

(Majority Vote Required)

The Board of Selectmen recommends this article.

The article was moved by Deputy Fire Chief Michael Davenport and seconded by Selectman Ronald Gehl.

A voice vote was taken and the Moderator declared that Article #11 passed.

PASSED** Denied by DRA
Please see attached letter. 6/25/2009**

ARTICLE 12: Shall the Town vote to accept the provisions of RSA 31:19 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to accept, on behalf of the Town, gifts, legacies, and devises made to the Town in trust for any public purpose?

(Majority Vote Required)

The Board of Selectmen recommends this article.

The article was moved by Selectman David Bickford and seconded by Selectman Peter Rhoades.

Selectman Peter Rhoades said that was a housekeeping article that would give the Board of Selectmen, until rescinded, the authority to accept trust on behalf of the Town. Previously approved housekeeping warrant articles passed by town meetings are listed in the back of the Town Report.

A voice vote was taken and the Moderator declared that Article #12 passed unanimously.

PASSED

ARTICLE 13: To see if the Town will vote to approve the following Resolution pertaining to the Birch Ridge Conservation Project:

WHEREAS, the first of eight major policy goals of the New Durham Master Plan, as amended on May 20, 2008, states:

“1. Natural Resources - Preserve the Town’s natural resources and rural landscape including prime agricultural soils, forests, wildlife habitat and water and air quality for the sustainable health, safety and welfare of current and future generations; and

WHEREAS, the first of three major initiatives of said Master Plan is to “Protect Open Space and Rural Character; and

WHEREAS, said Master Plan includes a natural resource implementation strategy to “Investigate capital reserve or bonding efforts for Town-supported open space preservation; and

WHEREAS, the 2,000 acre tract of land extending across Rattlesnake Mountain, Mount Eleanor and Birch Ridge, and the watershed of Coldrain Pond includes some of the Town’s most valuable scenic, recreation, wildlife, wetland and timber resources; and

WHEREAS, said tract exerts a profound influence on the water quality of the Town’s most important water resources, Merrymeeting Lake and the wetland complex along the Merrymeeting River; and

WHEREAS, said tract includes sensitive areas of steep slopes, streams and wetlands that would be adversely affected by development; and

WHEREAS, the permanent conservation of said tract would advance the goals and policies of the Master Plan; and

WHEREAS, the New Durham Planning Board has entered into an agreement with Red Oak Ridge, LLC, the owners of said tract, stating that:

It is the Developer’s intent to explore the possibility of preserving the premises in an undeveloped state by means of a conservation purchase; and

The Planning Board and the Board of Selectmen believe that it would be in the best interests of the Town if such a possibility were fully explored;

NOW THEREFORE, be it resolved that the Town Meeting authorizes the Board of Selectmen to: Vigorously pursue the permanent conservation of the approximately 2,000 acres owned by Red Oak Ridge, LLC, and/or

its successors in interest (the "Property"); and Apply for, accept and expend any federal, state, or private grants in aid as may become available for conservation of the Property; and negotiate the terms of purchase of a conservation easement and/or the fee interest over all or a portion of the Property; and cooperate with federal or state agencies and/or private non-profit conservation organizations to conserve the Property; and submit to the 2010 New Durham Town Meeting, a warrant article to raise and appropriate such sums as may be necessary to effectuate conservation of the Property, such sums not to exceed \$1,000,000 and to be raised by direct appropriation and/or by issuance of bonds.

(Majority Vote Required)

The Board of Selectmen recommends this article.

The article was moved by Conservation Committee Chair Dennis Gagne and seconded by Selectman Ronald Gehl.

Selectman Gehl said the article was a resolution that would authorize the Board of Selectmen to "vigorously pursue" the permanent conservation agreement that the Planning Board accepted on November 10, 2008 with Red Oak Ridge LLC property on the Birch Ridge property that overlooks Merrymeeting Lake. The resolution would provide an advantage in seeking private funds and state or/and federal grants and he stated that the million dollar amount was added to put a "ceiling" on any negotiations and it was not the price of the land, which has not yet been determined.

Selectmen Peter Rhoades said this would allow the Town to investigate the options.

The Society for the Protection of New Hampshire Forests has been a strong advocate of the conservation project and has obtained \$640,000 in pledges.

Edward Neister made an motion to amend Article #13 by adding "Provided by a vote of the majority of the Selectmen that they agree the deal is right and favorable to the Town of New Durham." seconded by Donald Carlson.

A voice vote was taken on the amendment and the Moderator declared that amendment was defeated.

A written request for secret written ballot vote per RSA 40:4-a was submitted by five registered voters: Don Vachon, Lauryl Vachon, Katie Woods, Carleton Woods and Edward Neister prior to the voice vote. "Ballot boxes" were passed down the aisles for the collection of the yes/no secret ballots (the 2009 registered voter cards). The Moderator declared that Article #13 passed.

PASSED Yes 116 No 34

ARTICLE 14: To transact any other business that may legally come before the meeting.

Selectmen Peter Rhoades said the Census Bureau will be doing their work April 20th, 2009 through July 1, 2009 as phase 1 of verification. Field workers will have identification. They will be verifying the addresses and physical location of all New Durham's dwellings. The 2010 census will have the shortest questionnaires since the census information gathering first started in 1790~ there will be 10 questions in all.

The Town will be finishing its four year long tax map upgrade this year. Property owners will receive a letter informing them of their new map and lot numbers and acreage totals. The tax mapping company, who

acts as the Town's consultants, is Cartographic Associates Inc, Littleton, NH. They will be holding a series of public hearings which residents should attend, if they have any concerns regarding acreage verifications.

In sync with this, the Board of Selectmen may find it necessary to change certain like sounding street names to comply with E 911 recommendations. A public hearing will be held in order to receive input from those affected property owners as to what new names may be suitable.

The town will be going out to bid for a town-wide neighborhood property value upgrade – not a full revaluation – to comply with the State's constitutional and the Department of Revenue's requirements to review every five years. The town's five year review obligation is slated for 2010.

Please get involved. Edward Neister suggested that that resident and town departments use the Town Meeting to update the general public on issues and voice concerns. He felt that this is a great opportunity for public input. Paddy McHale and David Curry pleaded for everyone to attend a planning board or budget committee meeting or any committee meeting All meetings are posted at the Town Hall and the Post Office (they are also posted on the town's website: newdurhamnh.us)

There being no further business to be conducted at this meeting, Moderator Fenske declared the 2009 New Durham Town Meeting dissolved at 9:14 PM.

Respectfully Submitted,

Carole Ingham
Town Clerk

Board of Selectmen
Town of New Durham
PO Box 207
New Durham, NH 03855

June 25, 2009

Dear Governing Body:

The Municipal Services Division is required by RSA 21-J:35 to review estimated revenues, voted appropriations and the manner in which appropriations are voted. During this review, we attempt to determine whether the voted appropriations comply with various RSA's. As a result of our review, we have discovered the following problem:

DOCUMENT: Warrant & Minutes of the 2009 Annual Meeting

PROBLEM : Warrant article 11, was voted to amend the Ambulance Special Revenue Fund, established at the 1995 town meeting, to be recognized as an Ambulance Revolving Fund.

Special revenue funds and revolving funds are two separate and distinct types of funds created by statute. Special revenue funds come under RSA 31:95-c and do not have designated agents to spend. These funds can only be spent by a vote of the legislative body. Revolving funds are governed by RSA 31:95-h and may be spent by designated agents without the vote of the legislative body.

We are recognizing warrant article 11 as adopting the provisions of RSA 31:95-h, the establishment of an Ambulance Revolving Fund. However, the Ambulance Special Revenue Fund established in 1995 is still in existence.

SOLUTION: The town could put a warrant article on the 2010 warrant "discontinuing" the special revenue fund following the provisions described in RSA 31:95-d, IV (a) and (b) *"The wording of the question shall be the same as set out in RSA 31:95-d, I(c), except the word "adopt" shall be changed to "rescind" and requires a ballot vote. If a majority of those voting on the question vote "Yes", RSA 31:95-c shall not apply within the town. The funds in the existing special revenue fund could then be appropriated from surplus in to the revolving fund, if desired.*

Please feel free to contact me if there are questions or concerns at 271-8234 or email at mclark@rev.state.nh.us.

Michelle J. Clark, Municipal Accounts Auditor