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TOWN OF BOSCAWEN, N. H.

NEW HAMPSHIRE

University of New Hampshire Library

Town of Boscawen

annual report

1977

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TOWN OFFICERS – 1977

MODERATOR
SELECTMEN David R. Plourde, Chairman Richard C. Hartford. Richard G. Sweatt Term Expires 1978 Term Expires 1979 Richard G. Sweatt
SELECTMEN'S SECRETARY Virginia K. Deragon
TOWN CLERK Lucia G. Reed — 1977
TREASURER
COLLECTOR OF TAXES
OVERSEER OF PUBLIC WELFARE To Be Appointed
AUDITORS Mark Lorden
SUPERVISORS OF THE CHECKLIST Amos P. Merchant, Jr. Robert G. Kenevel William Walz
POLICE DEPARTMENT Chief Carl D. Russell Sgt. Craig Nixon Officer Thomas Edney Cpl. George Taylor Spec. Officer Brian Stewartson School Crossing Guards — Howard Bassett, Vernon Merchant
Police Department Secretary Sandra Loughery
HEALTH OFFICER
LIBRARY TRUSTEES Lora Olsen Beulah Nardini Frank Gray Grace Creaser Joy Sloane Norma Heinz
FOREST FIRE WARDEN

DEPUTY FIRE WARDENS		
Daniel Carey		Robert York
Roger W. Sanborn		Donald Welcome
Honorary: Arthur Bartlett		Ray Fisher
,		
OFFICIAL WEIGHERS		
Roger C. Sanborn		Fred Supry
Charles Scheys		Abbott Lawrence
Robert A. Davis		Agnes M. Marshall
SURVEYORS OF WOOD AND	D LUMBER	
Abbott Lawrence		Arthur E. Bartlett
Charles Brown		William Bailey, Jr.
FENCE VIEWERS		
Robert Kenevel		Ernest Cummings
James Steenbeke, Jr.		
TRUSTEES OF TRUST FUNI	OS	
Alice Kingsbury	Doris Silver, Treas.	Henrietta Kenney
BUDGET COMMITTEE		
Richard Reed		.Term Expires 1978
Fred Supry		.Term Expires 1979
Daniel Carey		.Term Expires 1979
Raymond Steenbeke		.Term Expires 1980
Florence Danko		Term expires 1977*
ROAD AGENT	Richard	Hollins – Appointed
SEXTON OF CEMETERIES .	Richard	Hollins – Appointed
TRAILER PARK INSPECTOR	RS	Board of Selectmen
CIVIL DEFENSE DIRECTOR	l	Frank Gray
BOSCAWEN PLANNING BOA		
Kevin McCarthy, Chairman	Term Ex	pires March 31, 1980
	Term Ex	
Robert Kenevel*	Term Ex	pires March 31, 1979

^{*} Town representative on the Central New Hampshire Planning Commission.

ZONING BOARD OF ADJUSTMENT

Frank Mazur	Term Expires April 17, 1980
Claudia Damon	Term Expires April 17, 1981
Richard Cole	Term Expires April 17, 1982
Forrest McKerley	Term Expires April 17, 1978
Thomas F. Considine	Term Expires April 17, 1979

BOSCAWEN FIRE DEPARTMENT

CHIEF Roland D. Bartlett

DEPUTY CHIEFS

Ray Fisher - Donald Welcome, Sr.

ENGINE CO. #1 ENGINE CO. #2

Robert York Captains John Connor Alan Perkins Lieutenants Earl Houston Robert Welcome, Jr. Engineers Gerald Russell Vernon Merchant, Jr. Clerks Warren Kinsbury Vernon Merchant, Jr. Treasurers Lester Colby

Firemen

David Boudrias Mickey Cummings **Barton Downs** Thomas Gullage Douglas Egounis Harold Hamilton James Hovt Frederick Egounis Carl Genest Harold Lamb Ronald McDaniels Derek Hartford Douglas McGrail Frank Jurta Asa Maynard Reginald LaClair Alan Miner David McKerley, Jr. Terrance Perkins Michael Perry Lorenzo Pouliot Jack Pillsbury Edward Rule Roger Pritchard John Supry Roger W. Sanborn Derek Sawyer

Fire Ward Committee Chairman, Kenneth Marshall

Daniel Darey Ray Steenbeke
Patricia Stefanides Fred Supry

OFFICE HOURS OF TOWN OFFICERS

Town Clerk Lucia Reed – 796-2557

Tuesday, Friday and Saturday 7 a.m. to 9 a.m. (by appointment only)

9 a.m. to 12 noon 4 p.m. to 7 p.m.

Tax Collector Marian Houston — 796-2421

Wednesday 2 p.m. to 5 p.m. (or by appointment)

Selectmen's Office 796-2426

Tuesday, Wednesday and Thursday 8:30 a.m. to 4:30 p.m.

TOWN WARRANT

The State of New Hampshire

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 P.M.

To the Inhabitants of the Town of Boscawen in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Boscawen on Tuesday, the Fourteenth day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

- 1. To choose all necessary Town Officers for the year ensuing.
- 2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
- 3. To see if the Town will vote to appropriate and authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budgeted appropriations for the following specific purposes and in amounts indicated herewith or take any other action hereon:

Appropriation Amount

Police	\$29,000.00
Fire	. 20,820.70
Highway	. 17,000.00

- 4. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,943 to the Concord Regional Visiting Nurse Association.
- 5. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,500 to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.
- 6. To see if the Town will vote to raise and appropriate a sum not to exceed \$503 for the Concord Hospital.
- 7. To see if the Town will vote to appropriate \$329.54 and authorize the withdrawal of this amount from the Anti-recession Fund for use as setoffs against the budgeted appropriation for "Town Officers' Expenses."

- 8. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,000 to be used toward the construction of a tennis court at the ballfields located off old Canterbury Road, to be matched by BOR funds.
- 9. To see if the Town will vote to give Selectmen authority to revise the rate schedule for the rental of the Town Hall to make it self-sustaining.
- 10. To see if the Town will vote to raise \$1,871.00 and appropriate for this year's annual dues in the Central New Hampshire Regional Planning Commission. (By Petition.)
- 11. To see if the Town will vote to raise and appropriate the sum of \$1,296.96 for the continuation of services to low-income residents of Boscawen through the Concord Area Center of the Community Action Program, Belknap-Merrimack Counties, Inc. (By Petition.)
- 12. To see if the Town will vote to close that portion of Mutton Road falling within the Town of Boscawen, subject to gates and bars.
- 13. To see if the Town will vote to provide "winter" maintenance only to: Fairbanks Drive, Lawrence Street and Welcome Avenue. (By Petition.)
- 14. To see if the Town will vote to close other roads subject to gates and bars, in the event that they have not been previously voted. These roads are: Moss Hill, Chadwick Hill, Merrills Corner, Marlboro Road, Newbury Road and Cathole Road.
- 15. Shall we adopt the provisions of RSA 72:43-B and 43-C for Expanded Exemptions on Real Estate which provides for a resident 65 years of age up to 75, a \$5,000 exemption; a resident 75 years of age up to 80, a \$10,000 exemption; a resident 80 years of age or older, a \$20,000 exemption. Provided that the resident owns the real estate individually or jointly with another or his spouse with whom he has been living for at least 5 years as man and wife; said resident had a net income of less than \$7,000 or combined income with spouse of less than \$9,000; and owns assets of any kind, tangible or intangible, less bona fide encumbrances, not in excess of \$50,000.
- 16. To see if the Town will vote to lower the rent of the Town Hall for the Boscawen Cooperative Kindergarten from \$50 to \$25 per month commencing immediately and continuing for the 1978-1979 school year. (By Petition.)
- 17. To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.

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18. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale or otherwise acquired and such sale to be at public auction with Selectmen reserving the right to accept or reject any or all bids.

19. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this sixteenth day of February, in the year of our Lord nineteen hundred and seventy-eight.

David R. Plourde Richard G. Sweatt Richard C. Hartford SELECTMEN OF BOSCAWEN

A true copy of Warrant — Attest:

David R. Plourde Richard G. Sweatt Richard C. Hartford SELECTMEN OF BOSCAWEN

BUDGET OF THE TOWN OF BOSCAWEN, N. H.

	Appro- priations Previous Fiscal Year	Actual Expend- itures Previous Fiscal Year	Appropriations Ensuing Fiscal Year 1978
PURPOSE OF APPROPRIATION			
General Government:	12 725 00	12 226 11	15 025 00
Town Officers' Salaries Town Officers' Expenses	13,725.00 9,500.00	13,226.11 9,457.64	15,825.00 9,895.00
Election & Registration Expenses	450.00	663.60	500.00
Town Hall & Other Town Buildings	2,500.00	3,072.85	4,050.00
Employees' Retirement & Social Security	9,000.00	11,956.78	15,000.00
Protection of Persons & Property:	2,000.00	11,550.70	13,000.00
Police Department	52,309.23	51,829,40	57,485.00
Fire Department	19,906.00	20,175.80	24,382.00
Care of Trees	500.00	485,80	1,000.00
Insurance	10,000.00	4,807.86	11,850.00
Planning & Zoning	2,700.00	2,527.70	1,074.00
Damages & Legal Expense	2,000.00	1,460.18	2,000.00
Civil Defense	300.00	199.00	459.00
Health Dept. (Incl. Hosp. & Amb.)	5,341.00	5,341.00	
Vital Statistics	50.00	46.75	50.00
Town Dump & Garbage Removal	6,500.00	4,809.80	6,395.00
Highway & Bridges:	45 501 10	46 677 45	40.200.00
Town Maintenance – Summer & Winter	45,791.12	46,677.45	49,200.00
Street Lighting	5,000.00	5,478.23	6,000.00
Town Road Aid Libraries:	441.79 7,143.00	441.79 6.143.00	438.96 5.474.45
Public Welfare:	15,000.00	0,143.00	10,000.00
Town Poor	13,000.00	1,215,43	10,000.00
Old Age Assistance		2,156.90	
Community Action	1,902.11	1,902.11	
Patriotic Purposes (Memorial Day, Etc.)	225.00	225.00	250.00
Recreation	2,890.00	2,651.97	4,400.00
Public Service Enterprises:	-,	_,,	.,
Municipal Water — Electric Utilities	94,570.98	41,908.76	94,570.98
Cemeteries	1,200.00	1,243.79	1,300.00
Sidewalks	700.00	439.96	700.00
Debt Service:			
Principal & Long Term Notes & Bonds	58,360.00	58,360.00	53,360.00
Interest – Long Term Notes & Bonds	16,172.63	16,172.63	13,509.04
Interest on Temporary Loans	6,000.00	4,705.58	4,000.00
Capital Outlay:	4 600 00	4,600.00	
Police Department Cruiser Portable Public Address System	4,600.00 305.00	303.60	
New Chairs – Town Hall	1,000.00	742.50	
Total Appropriations	\$396,082.86	\$325,428.97	\$393,168.43
10tm appropriations	\$550,00 2. 00	4020,12007	4070,100.10

	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year 1978
SOURCES OF REVENUE			
From State:	2 240 27	2 2 4 0 27	2 240 27
Interest & Dividends Tax	3,349.27	3,349.27	3,349.27
Savings Bank Tax	1,152.48	1,152.48	1,152.48 56,174.47
Meals & Room Tax	20,445.00	56,174.47	
State Aid – Water Pollution Projects	42,529.82	42,529.82	29,399.00
Highway Subsidy (Cl. IV & V)	14,342.92	14,342.92 571.95	25,472.79
Reimbursement Forest Conservation Aid	571.95	3/1.93	
Reim. A/C Business Profits Tax	10.146.00	34,515.98	10,653.00
(Town Portion)	10,146.00	34,313.96	10,055.00
Gas Tax Refund	850.00		
From Local Sources:	710.00	717.45	717.00
Dog Licenses	85.00	199.25	199.00
Business Licenses, Permits & Filing Fees	44,000.00	49,036.00	49,000.00
Motor Vehicle Permit Fees	8,000.00	8,000.00	8,000.00
Interest on Taxes & Deposits	787.00	1,528.97	600.00
Income from Trust Funds	767.00	1,320.37	000.00
Fines & Forfeits – Municipal		50.00	
& District Court National Bank Stock Taxes	1,500.00	1,103.20	1,100.00
Resident Taxes Retained	16,970.00	15,782.00	15.782.00
Normal Yield Taxes Assessed	1.655.19	801.87	800.00
Rent of Town Property	720.00	695.00	700.00
Income from Departments	497.00	610.50	500.00
Reimb. Concord Sewer Project	3,675.48	3,675.48	3,551.84
Payment in lieu of Taxes	12,846.38	13,838.02	13,838.00
Sewer Users	94,570.98	69,195.91	116,613.00
Shares Other than State	71,010.50	05,150.51	3,882.71
Land Use Taxes		439.80	-,
From Federal Sources:			
EPA	28,460.35	28,460.35	
Revenue Sharing	1,500.00	21,105.00	46,545.00
Anti-Recession	172.00	172.00	327.00
Total Revenues from All Sources	309,536.82	368,047.69	388,356.56
Amount to be Raised by Property Taxes	86,546.04	28,035.17	,
Total Revenues	396,082.86	396,082.86	
	,	,	

SELECTMEN'S REPORT

In keeping with the desire to make Boscawen a better place in which to live, your selectmen, during 1977, have worked hard and long at solving old problems and facing new ones.

Although our primary interest is good government and good service to the taxpayer, we also consider the cost of the service in a very calculating way. As you are aware, the municipal slice of the tax dollar declined by \$1.80 per thousand in the tax year. This was accomplished by holding fast to an austere but workable budget. Two happenings that helped in the reduction of the budget were the implementation of central purchasing and computerization of the tax bills. We have begun, on a small scale, central purchasing through the state for all our departments. Considerable sums can be saved in this manner on the dayto-day supplies needed to operate our burgeoning town government. Computerization of tax records, which required an inordinate amount of time and effort, greatly facilitated early collection of tax bills. As some of you know, mistakes were made in the computerization, but it wasn't nearly the fiasco that it might have been. Actually, the error factor was much less than 1% of the total, which is a highly successful completion rate. Many questions arose regarding the tax bills because they included much more information than in the past, but on balance the new billing is far superior to its predecessor.

In an attempt to solve a severe space problem, which is not a new problem, the selectmen moved into our present office located to the rear of the Town Hall. Space to efficiently carry on the work of the town and to house all the town offices, committees, recreational needs, etc., is something the town will have to honestly face in the future. Our new location is far from completely satisfactory, but we can operate in a more businesslike and efficient manner without disturbing any other town service. Actually, your selectmen need a reasonable amount of space from which they can efficiently carry on the affairs of your town without being disturbed themselves. State laws and federal regulations mandate that workable records be maintained and information be readily available to you, the taxpayer. Many of you have directly benefited from our new office and new hours. This is as it should be. We feel we can now better serve you. We hope you take advantage of it.

Once again, your departments of fire, highways and police have performed in a superbly commendable way. Elsewhere in this book are reports covering these departments. As usual, these departments have worked diligently at their tasks. Often times we tend to forget the hard work, the frustrations and disappointments the members of these departments experience. The selectmen thank them for their performance this year, knowing full well that they will offer no less in the future.

It is important for all of us to realize the pressures that are applied to our tax dollar. It is more important for us to realize that we must constantly let our elected state officials know what we think about the laws they make, especially

those that affect our taxing policies. The veterans' exemptions, old age exemptions and current land use exemptions are all laws that we agree with, but you should also know that these exemptions amount to the following sums being taken out of our total tax base:

In addition to these exemptions, the State of New Hampshire unilaterally decided to pay \$8,000 less on the state-funded sewer bonds that were negotiated at the time of the sewer treatment plant construction. This sum now must be paid by us.

Further, you are undoubtedly aware that the school budget has gone up. This occurred because:

- 1. The state reduced its contribution to the schools via foundation fund allowances
- 2. The state increased the commitment to special education without adequately funding it
- 3. The school budget increased for the same reason your personal budget increased—inflation.

There is no reason why we should calmly allow our state government to balance its budget at the expense of higher property taxes at the local level. The state will continue to do this if we choose to remain complacent about our state government.

During the past legislative session, the legislators passed a law that requires property owners to submit the yearly inventory form under penalty of a fine. If you do not receive an inventory form, please contact the Selectmen's office by April 10. It is important that this inventory be properly filled out, since such items as residence tax and dog tax (which accrue 100% to the town) are predicated on it. Incidentally, current use, old age, blind and veterans' exemptions are directly associated with your inventory form and/or your yearly applications for these exemptions. So be sure to sign your inventory in all the proper places and re-apply for any other exemption if necessary.

It appears that our town could be in for a period of considerable growth. During the past year, a large addition to the clock factory was completed and some new homes were started and completed. This is a healthy situation for our overall economic well being.

In this year's budget, there appears an item for a recreational committee. It is a first step in implementing a real and worthwhile recreation committee. It is our hope that in the future this department will serve all age groups and serve the town in general by adding to the overall pleasant conditions that living in Boscawen should be.

Nineteen seventy-seven has been a busy year. Much has been done, much has been started and much is left to be finished. With your help and support, we will accomplish what is good, right what is wrong and perpetuate what is worthwhile for our town.

THE SELECTMEN

AUDITORS' REPORT

As of February 16, 1978, the publication date for the annual report, the annual audit of Town records had not been completed in time for the 1977 Town Report.

Upon completion of the audit, the auditors' report will be available for public inspection in the Selectmen's Office during office hours.

Publication of the 1977 auditors' report will appear in the 1978 Annual Report.

BOSCAWEN TOWN MEETING

March 8, 1977

The annual Town Meeting was called to order at 10 A.M. with the Moderator reading the warrant.

Richard Hartford moved the polls close at 6 P.M. 2nd and passed.

The meeting was called to order at 7:30 P.M. by the Moderator. The results of the voting were announced. There were 216 votes cast.

rticle 1.	
Selectman	
Richard G. Sweatt	194
Roger C. Sanborn	5
Town Clerk	
Lucia G. Reed	205
scattered others	
Treasurer	
Patricia Knight	209
Auditors:	
Sherlene Fisher	. 53
Dorothy Sanborn	
Robbin Grill	
Theodore Houston	
scattered others	
Trustee of Trust Funds	
Alice Kingsbury	208
Library Trustees:	
Buelah Nardini	145
Norma Heinz	128
Frank Gray	
·	

Official weighers: Richard Hartford moved the present incumbents be reelected. 2nd and passed.

Surveyors of wood and lumber: Richard Hartford moved the present incumbents be reelected. 2nd and passed.

Fence viewers: Richard Hartford moved the present incumbents be reelected. 2nd and passed.

The moderator then read a letter from the Sewer Study Committee which follows:

To the Board of Selectmen
Re: Sewer Precinct

Dear Sirs:

After studying the present sewer system's cost of operation, the actual area covered by the present system and the lack of any clear cut ceiling on sewer user's expense, the sewer precinct study commission does not deem it wise or prudent to establish a sewer precinct at this time.

Since the system crosses the town line and includes part of Concord, the difficulties in administering a precinct are obvious. This committee recommends that the committee be extended for a year so as to enable it to investigate the present charges, billing procedures and plant operation in the hope that a better understanding of the sewer project be forthcoming.

This study committee also suggests that a more business-like billing system from the city of Concord be instituted that would give reasonably close estimates on a quarterly basis so as to facilitate sewer user's billing from the town of Boscawen.

Respectfully submitted,

John Supry Dan Carey Roy Eis Elmer Wiggin David Plourde

Richard Sweatt moved that the present committee be extended another year. 2nd and passed.

ARTICLE 2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

Richard Sweatt moved the budget be accepted as printed. 2nd by David Plourde and passed with no discussion.

ARTICLE 3. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,500 to the Concord Regional Visiting Nurse Association.

Richard Hartford moved the question. 2nd and passed with minimum discussion.

ARTICLE 4. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,902.11 for the continuation of services to low-income residents of Boscawen through the Concord Area Center of the Community Action Program.

Dorothy Russell moved the article. 2nd by Richard Hartford and passed.

Richard Sweatt said he did not feel the town was getting its money's worth. George Mullins explained how CAP operated when he was Overseer.

ARTICLE 5. To see if the Town will vote to raise and appropriate a sum not to exceed \$4,600 to purchase a new police cruiser for the Police Department.

Daniel Carey moved the article. 2nd by William Walz and passed with little discussion.

ARTICLE 6. To see if the Town will vote to raise and appropriate a sum not to exceed \$305 to purchase a portable public address system.

Jane Morrill moved the article, 2nd by Bruce MacIvor. It is to be understood town functions may use the equipment at no charge. This was given as an amendment by Bruce MacIvor, 2nd and passed. The portable address system will be available for Old Home Day and the like, but not dances, etc. If broken by a borrower, the equipment is to be repaired by same. The article passed as amended.

ARTICLE 7. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,000 to purchase new chairs for the Town Hall.

Moved by Joe Bartlett. 2nd by Theodore Houston. Passed after discussion.

ARTICLE 8. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,500 to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.

Moved by Dorothy Sanborn to accept as read. 2nd by Barbara Holmes, passed.

ARTICLE 9. To see if the Town will vote to raise and appropriate a sum not to exceed \$341 for the Concord Hospital.

Moved by Theodore Houston. 2nd by Marie Cummings. Passed.

ARTICLE 10. To see if the Town will vote to raise and appropriate a sum not to exceed \$100 for the use of Rolfe Park.

Moved by Bruce MacIvor. 2nd by Daniel Carey. Passed.

ARTICLE 11. To see if the Town will vote to raise and appropriate a sum not to exceed \$100 for the Penacook Youth Center.

Moved by Bruce MacIvor. 2nd by Ray Fisher. Passed.

ARTICLE 12. To see if the Town will vote to appropriate \$1,500 for highway road maintenance and authorize the withdrawal of the amount for this purpose from the Revenue Sharing Fund established under the provisions of the State

and Local Assistance Act of 1972.

Moved by Daniel Carey. 2nd by Katherine Bush. Passed.

ARTICLE 13. To see if the Town will vote to appropriate \$172 for highway road maintenance and authorize the withdrawal of the amount for this purpose from the Antirecession Fund.

Moved by Richard Sweatt. 2nd by Richard Hartford. Passed.

ARTICLE 14. To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.

Moved by Bruce MacIvor. 2nd by Harold Holmes. Passed.

ARTICLE 15. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale or otherwise acquired.

Moved by Richard Hartford. 2nd by Richard Sweatt.

Bruce MacIvor moved an amendment to delete the last three words "or otherwise acquired." 2nd by Roger W. Sanborn. The amendment was passed and the main article was passed to read:

"To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale."

ARTICLE 16. To see if the Town will authorize the Selectmen to make application for and to accept on behalf of the Town any advances or other funds coming from the U.S.A. or the State of New Hampshire or any Federal or State Agency.

Moved by Theodore Houston. 2nd by John Richford and passed. There was some concern about the town becoming liable, if/when grant ran out, to continue. Carl Russell explained this is not so.

ARTICLE 17. To see if the Town of Boscawen will vote to establish a Conservation Commission under the provisions of RSA 36A, and that the Selectmen shall appoint said Commission, to consist of 7 members, within 30 days of the annual meeting held in March of 1977, and that said Selectmen shall also designate for the purpose of calling the first commission meeting, a temporary chairman from among the said 7 members. (By petition.)

Moved by Roger C. Sanborn. 2nd.

Douglas Supry read RSA 36A pertaining to Conservation Commissions. The article passed.

ARTICLE 18. To see if the Town will vote to close the Branch Library located

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in the Torrent Engine Co. and consolidate it within the main library. (As recommended by the Budget Committee.)

Moved by Dorothy Sanborn that the article be tabled. 2nd by Norma Reed and passed.

ARTICLE 19. To transact any other business which may legally come before this meeting.

Roger W. Sanborn moved the Weir, Barnard and Eastman lots be placed under the supervision of the Conservation Commission when such Commission is formed. 2nd and not passed.

After discussion the motion was tabled.

George Mullin told of the Governor's budget and the affect it might have on the town revenue, if such budget was adopted by the Legislature.

Joe Bartlett moved the meeting be adjourned at 9:05 P.M. 2nd and passed.

After the meeting adjourned, Sherlene Fisher and Dorothy Sanborn were sworn in as Auditors by David Plourde.

Lucia G. Reed Town Clerk

BALANCE SHEET

Assets	
Cash, Bank of N. H. General Fund \$283,485.69	
Bank of N. H., Interceptor Account	
Deposit Book No. 203514	
Miscellaneous Deposit Books (3)	
Deposit Book 213342 (Revenue Sharing)	
Deposit Book No. 215200 (Anti-Recession) 329.54	
Sewer Rent Ckg. Acct., Concord Nat. Bank 1,132.80 Sewer Rent Sav. Acct., Concord Nat. Bank 22,552.44	
Petty Cash	
ACCOUNTS DUE TOWN:	
Ext. of Sewer Line Accts. 2,999.24	
Boscawen Athletic Association, BOR Funds 638.02	
Sewer User's Assessment	
Basic Costs – Interceptor Sewer, City of Concord .1,292.30	
Unredeemed Taxes, 1976	
Unredeemed Taxes, 1976	
Unredeemed Taxes, Previous Years	
Uncollected Taxes	
Levy of 1977,	
Incl. Resident Taxes, Yield Taxes 157,747.81	
Levy of 1976	
Property Taxes, Incl. Resident	
TOTAL ASSETS	\$653,579.97
Liabilities	
ACCOUNTS OWED BY TOWN:	
Sewer Users' Funds	
Unexpended Revenue Sharing Funds	
Unexpended Anti-Recession Funds	
School District Taxes Payable	
Share, Interceptor Sewer	
City of Concord, Sewer Rent	
TOTAL LIABILITIES	\$549,077.68
Current Surplus	\$104,517.29
TOTAL LIABILITIES AND SURPLUS	\$653,594.97

STATEMENT OF LONG TERM INDEBTEDNESS

Showing Annual Maturities of Principal and Interest As of December 31, 1977

SANITARY LAND FILL

Amount of Issue: $$62,000.00 - 4\frac{1}{4}\%$

Date of Issue: April 1, 1974

Principal Payment Date: April 1

Interest Payment Date: April 1

Payable at: Bank of New Hampshire

 Due Date
 Principal
 Interest

 April 1, 1978
 \$12,000.00
 \$1,365.00

 April 1, 1979
 14,000.00
 735.00

\$26,000.00 2,100.00

STATEMENT OF BONDED DEBT

Showing Annual Maturities of Principal and Interest as of December 31, 1977

The principal and interest costs of these sewer bonds are shared by the State, City of Concord, Penacook Fibre, Brezner Tannery.

The reimbursement schedule from the above parties is as follows:

	State (Revised) City of Conc							ncord		
Due Da	te Prin.	Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total	Prin.
2/1/78	35,000.00	5,635.00	40,635.00	22,736.00	6,663.00	29,399.00	795.00	255.99	1,050.99	307.00
8/1/78		4,830.00	4,830.00							
2/1/79	35,000.00	4,830.00	39,830.00	22,736.00	5,718.00	28,454.00	795.00	291.42	1,014.42	307.00
8/1/79		4,025.00	4,025.00							
2/1/80	35,000.00	4,025.00	39,025.00	22,736.00	4,765.00	27,501.00	795.00	182.85	977.85	307.00
8/1/80		3,220.00	3,220.00							
2/1/81	35,000.00	3,220.00	38,220.00	22,736.00	3,812.00	26,548.00	795.00	146.28	941.28	307.00
8/1/81		2,415.00	2,415.00							
2/1/82	35,000.00	2,415.00	37,415.00	22,736.00	2,859.00	25,595.00	795.00	109.71	904.71	307.00
8/1/82		1,610.00	1,610.00							
2/1/83	35,000.00	1,610.00	36,610.00	22,736.00	1,906.00	24,643.00	795.00	73.14	868.14	307.00
8/1/83		805.00	805.00							
2/1/84	35,000.00	805.00	35,805.00	22,736.00	953.00	23,689.00	795.00	36.57	831.57	307.00

^{*}Town Paid First Interest Payment \$8,050.00 on August 1, 1974

STATEMENT OF LONG TERM INDEBTEDNESS

Showing Annual Maturities of Principal and Interest as of December 31, 1977
City of Concord – Town's Share

of Cost of Construction of Water Treatment Facilities

The principal and interest costs of this issue are shared by the Fibre Company and Brezner Tannery. The reimbursement schedule is as follows:

Due Date	Prin.	Int.	Total	Prin.	Int.	Total	Prin.
5/15/78	6,360.00	1,679.04	8,039.04	988.00	260.83	1,248.83	1,822.00
5/15/79	6,360.00	1,399.20	7,759.20	988.00	217.36	1,205.36	1,822.00
5/15/80	6,360.00	1,119.36	7,479.36	988.00	173.89	1,161.89	1,822.00
5/15/81	6,360.00	839.52	7,199.52	988.00	130.42	1,118.42	1,822.00
5/15/82	6,360.00	559.68	6,919.68	988.00	86.94	1,074.94	1,822.00
5/15/83	6,360.00	279.84	6,639.84	988.00	43.47	1,031.47	1,822.00
	38,160.00	5,876.64	44,036.64	5,928.00	912.91	6,840.91	10,932.00

Amount of Issue:
Date of Issue:

Principal Payment Date:

Interest Payment Dates:

Payable at National Shawmut Bank of Boston

Town's Share Estimated Basic Costs

(Less Federal and State Grants)

\$350,000.00 - 4.6% February 4, 1974 February 1 February 1, August 1

\$57,500.00

Fibre			Tanner	T y	Recap. o	Recap. of Reimbursements (Rev.) Net Actually Pd. by T				
Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total
98.85	405.85	1,835.00	590.87	2,425.87	25,673.00	7,608.71	33,281.71	9,327.00	2,856.29	12,183.29
84.73	391.73	1,835.00	506.46	2,341.46	25,673.00	6,528.61	32,201.61	9,327.00	2,326.39	11,653.39
70.61	377.61	1,835.00	422.05	2,257.05	25,673.00	5,440.51	31,113.51	9,327.00	1,804.49	11,131.49
56.49	363.49	1,835.00	337.64	2,172.64	25,673.00	4,352.41	30,025.41	9,327.00	1,282.59	10,609.59
42.37	349.37	1,835.00	253.23	2,088.23	25,673.00	3,264.31	28,937.31	9,327.00	760.69	10,087.69
28.24	335,24	1,835.00	168.82	2,003.82	25,673.00	2,176.20	27,849.20	9,327.00	238.80	9,565.80
14.12	321.12	1,835.00	84.41	1,191.41	25,673.00	1,088.10	26,761.10	9,327.00	(283,10)	* 9,043.90

Town's Share Estimated Cost of Concord Interceptor (Less Federal and State Grants)			6,100.00 \$63,600.00				
Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total
481.01	2,303.01	2,810.00	741.84	3,551.84	3,550.00	937.20	4,487.20
400.84	2,222.84	2,810.00	618.20	3,428.20	3,550.00	781.00	4,331.00
320.67	2,142.67	2,810.00	494.56	3,304.56	2,550.00	624.80	4,174.80
240.50	2.062.50	2,810.00	370.92	3,180.92	3,550.00	468.60	4,018.60
160.34	1,982.34	2,810.00	247.28	3,057.28	3,550.00	312.40	3,862.40
80.17	1,902.17	2,810.00	123.64	2,933.64	3,550.00	156.20	3,706.20
1,683.53	12,615.53	16,860.00	2,596.44	19,456.44	21,300.00	3,280.20	24,580.20

SELECTMEN'S STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES	
David Plourde, Selectman 883.32	
Richard Hartford, Selectman	
Richard Sweatt, Selectman	
Marian Houston, Tax Collector	
Patricia Knight, Treasurer and Accountant 3,000.05	
Lucia Reed, Town Clerk	
Virginia Deragon, Secretary	
Robert Johnson, Moderator	
Amos Merchant, Supervisor	
William Walz	
Robert Kenevel	
Robbin Grill, Auditor	
Richard Sweet, Auditor	
	\$13,226.11
	, - , -
TOWN OFFICERS' EXPENSES	
Telephone	
Postage	
Office Supplies	
Special Reports and Services	
Dues	
Printing, Town Report	
Municipal Meetings	
Office Repairs and Materials	
Electricity	
Heat	
	\$9,457.64
ELECTION AND REGISTRATION EXPENSES	
Meals, Town Meeting	
Printing, ballots, check lists	
Rental of Chairs	
Barbara Holmes, Ballot Clerk	
Harold Holmes, Ballot Clerk	
Florence Mullin, Ballot Clerk10.00	
Doris Silver	
2010 51101	\$663.60
TOWN HALL AND OTHER TOWN BUILDINGS	
Harold M. Hardy, Janitor	
Electricity	
,	

Telephone	
Supplies	
Heat and Gas	
Repairs	
Water	
	\$3,072.85
Credit – Refund, Grange	150.00
	\$2,922,85

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES Fiscal Year Ending December 31, 1977

Overdraft	213.60 422.85 1,302.95	478.23
Balance	\$ 498.89 42.36 42.36 903.14 757.50 14.20 172.30 5,192.14 101.00 539.82	3.25 1,690.20 1,962.97 1,000.00
Spent	13,226.11 9,457.64 663.60 3,072.85 11,956.78 51,829.40 20,175.80 485.80 2,527.70 4,807.86 199.00 1,460.18 341.00 3,500.00	4,809.80 5,478.23 441.79 46,677.45 6,143.00
Amount Available	\$13,725.00 9,500.00 450.00 2,650.00 10,653.83 52,732.54 20,933.30 500.00 2,700.00 10,000.00 3,000.00 3,500.00	50.00 6,500.00 5,000.00 441.79 48,640.42 7,143.00
Receipts and Reimb.	1,653.83 423.31 1,027.30	2,849.30
1977 Appro- priation	\$13,725.00 9,500.00 450.00 2,500.00 9,000.00 52,309.23 19,906.00 500.00 2,700.00 10,000.00 3,500.00 3,500.00	50.00 6,500.00 5,000.00 441.79 45,791.12 7,143.00
Title of Appropriation	Town Officers' Salaries Town Officers' Expenses Election and Registration Town Hall and Other Town Buildings Employees Retirement, Soc. Sec. & BC Police Department Fire Department Care of Trees Planning and Zoning Insurance Civil Defense Damages and Legal Expenses Health Dept., Including Hospitals Visiting Nurse Association	Vital Statistics Sanitary Landfill Street Lighting Town Road Aid Town Maintenance Libraries

	43.79		\$2,461.42
12,469.89	238.03	3,127.59 1,294.45	\$30,526.67 \$2,461.42 2,461.42
2,156.90 1,215.43 50.00 175.00 1,500.00	1,243.79 2,451.97 200.00 439.96	1,902.11 4,156.94 4,705.58 16,172.63 58,360.00 303.60	742.30 4,600.00 \$287,677.15
15,842.22 50.00 175.00 1,500.00	1,200.00 2,690.00 200.00 700.00	1902.11 7,284.53 6,000.00 16,172.63 58,360.00 305.00	1,000.00 4,600.00 \$315,742.37
191.22			\$6,945.96
15,000.00 50.00 175.00 1,500.00	1,200.00 2,690.00 200.00 700.00	1,902.11 7,284.53 6,000.00 16,172.63 58,360.00 305.00	1,000.00 4,600.00 \$308,796.41
Public Welfare Old Age Assistance Town Poor Memorial Day Old Home Day Penacook Rescue Squad	Cemeteries Parks and Recreation Rolfe Park, Youth Center Sidewalks	Community Action Program Revaluation* Interest, Temporary Loans Interest, Long Term Notes & Bonds Principal, Notes, Bonds Portable Public Address System Chaire Town Hall	Police Department Cruiser TOTALS Minus Overdrafts

\$28,065.25

*Carried over from 1976

Net Balance of Appropriations

TOWN TREASURER'S REPORT

January 1, 1977 - December 31, 1977

Part I

General Fund Checking Account Balance, January 1, 1977	\$557,461.69
REVENUE	
Received from Marian Houston, Tax Collector:	
Property Taxes – 1977 \$639,717.63	
Resident Taxes – 1977	
National Bank Stock Taxes	
Yield Taxes	
Land Use Taxes	
Property Taxes – Previous Years 237,235.61	
Resident Taxes – Previous Years 692.00	
Interest and Costs – Delinquent Taxes 7,397.36	
Penalties – Residence Taxes	
Tax Sales Redeemed	
· ·	
Sewer Taxes	
Elm Street Precinct Taxes	
Received from Lucia Reed, Town Clerk:	
Dog License Fees	
Motor Vehicle Permit Fees	
Bus License, Permits, Filing Fees, Dump Stickers . 199.25	
Fines	
Trailer Permit Fees	
Rent of Town Property	
Income from Trust Funds	
Income from Police Department	
Income from Planning and Zoning	
Income from Selectmen's Office	
New Trust Funds Received During Year 525.00	
Yield Tax Security Deposits	
Grants, U. S. A.	
Anti Recession Account	
Revenue Sharing Funds	

RECEIPTS OTHER THAN CURRENT RE Interceptor Sewer Bonds		
RECEIVED FROM STATE		
Highway Subsidy		
Interest and Dividends Tax		
Rooms and Meals Tax		
Business Profits Tax		
Refund on State Forest Lands		
Bank Tax Credits	1,152.48	
Refunds (Various)	8,119.20	
TOTAL RECEIPTS		
TOTAL RECEIPTS	\$1,525,007.09	
TOTAL AVAILABLE		\$2,080,468.78
TOTAL AVAILABLE EXPENDITURES — Per Order of Selectme	n:	\$2,080,468.78
EXPENDITURES — Per Order of Selectme		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries	\$13,226.11	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries Town Officers' Expenses	\$13,226.11	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries	\$13,226.11 9,457.64 663.60	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries Town Officers' Expenses Election and Registration Expenses Town Hall and Other Town Buildings	\$13,226.11 9,457.64 663.60 3,072.85	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries	\$13,226.11 9,457.64 663.60 3,072.85 51,720.20	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries	\$13,226.11 9,457.64 	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries	\$13,226.11 9,457.64 	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries	\$13,226.11 9,457.64 	\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings. Police Department. Fire Department Care of Trees. Planning and Zoning Insurance.		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings Police Department. Fire Department Care of Trees Planning and Zoning Insurance. Civil Defense		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings. Police Department. Fire Department Care of Trees Planning and Zoning Insurance. Civil Defense Concord Hospital		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings Police Department. Fire Department Care of Trees Planning and Zoning Insurance. Civil Defense		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings. Police Department. Fire Department. Care of Trees. Planning and Zoning. Insurance. Civil Defense. Concord Hospital Visiting Nurse Association. Vital Statistics. Sewer Users' Operational Costs. Sanitary Landfill.		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings. Police Department. Fire Department Care of Trees. Planning and Zoning. Insurance. Civil Defense. Concord Hospital Visiting Nurse Association. Vital Statistics Sewer Users' Operational Costs Sanitary Landfill. Street Lighting.		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings Police Department. Fire Department Care of Trees Planning and Zoning Insurance. Civil Defense Concord Hospital Visiting Nurse Association. Vital Statistics Sewer Users' Operational Costs Sanitary Landfill Street Lighting Town Road Aid		\$2,080,468.78
EXPENDITURES — Per Order of Selectme Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses. Town Hall and Other Town Buildings. Police Department. Fire Department Care of Trees. Planning and Zoning. Insurance. Civil Defense. Concord Hospital Visiting Nurse Association. Vital Statistics Sewer Users' Operational Costs Sanitary Landfill. Street Lighting.		\$2,080,468.78

Old Age Assistance	2,156.90
Town Poor	1,215.43
Memorial Day	
Old Home Day	
Penacook Rescue Squad	
Parks and Playgrounds	
Sidewalk Maintenance	
Cemeteries	1,243.79
Community Action Program	
Damages and Legal Expenses	1,460.18
Motor Vehicle and Dog Fees	2,826.10
Trailer Permit Fees	960.00
Taxes Bought By Town	.81,575.61
Discounts, Refunds, Abatements	8,741.26
Taxes Paid in Error	.22,291.64
Social Security, Retirement, Blue Cross	
Payments to Trustees of Trust Funds	1,525.00
Resident Tax Collection Fees	548.70
Advertising and Posting Costs	1,136.60
Boscawen Athletic Association	1,207.42
Revaluation	4,156.94
Yield Tax Security Deposits	375.00
Interest — Tax Anticipation Notes	
Interest - Long Term Note: Fire Station	143.75
Interest - Long Term Note: Sanitary Landfill	1,995.00
Interest — Bonded Debt: Sewer	
Interest - Long Term Note: City of Concord	
Principal of Debt - Tax Anticipation Notes	
Principal of Long Term Note: Fire Station	
Principal of Long Term Note: Sanitary Landfill.	
Principal of Bonded Debt: Sewer	
Principal of Long Term Note: City of Concord.	
Portable Public Address System	
Chairs for Town Hall	
Police Cruiser	
Bond and Debt Retirement Tax	
Taxes Paid to County	
Payments to Precinct	.54,072.18
Payments to School District	
Anti-Recession Funds to Savings	
Revenue Sharing to Savings	.19,605.00

\$6,180.45

TOWN TREASURER'S REPORT

Part II

Balance in Sewer Users' Checking Account, January 1, 1977	\$3,323.50
Received from Marian Houston	69,195.91
Total	72,519.41
Withdrawn from Savings Account	27,951.63
	\$100,417.04
Check drawn for tax sale City of Concord, N. H. Deposit to Savings Account	39,529.48 41,908.76 17,900.00
Checkbook Balance December 31, 1977	\$1,132.80
Balance in Savings Account, Concord National, January 1, 1977 Deposit to Savings from Checking Interest Earned	\$30,514.40 17,900.00 2,089.67
Total	50,504.07
Withdrawn from Savings to Checking Account	27,951.63
Savings Account Balance, December 31, 1977	\$22,552.44

Part III

Miscellaneous Accounts Held by Treasurer:
Balances as of January 1, 1977
Bank of N. H. – Interceptor Checking Account. \$582.84
Deposit Book No. 203514
Deposit Book No. 211797 (Rev. Shar. Int.)1,495.62
Miscellaneous (3)
Petty Cash
Total

New Savings Accounts:		
Deposit Book No. 213342 (Rev. Shar.)	. \$19,605.00	
Anti-Recession Fund Deposit		
Book No. 215200	327.00	19,932.00
Interest Earned, 1977		1,026.12
Total Available 1977		\$27,138.57
A		
Account No. 211797 (Rev. Shar. Int.) closed	l to	
General Fund per order Article No. 12	1.500.22	(1.500.22)
Town Meeting 1977	1,580.32	(1,580.32)
		¢25 550 25
		\$25,558.25
Proof of Balance, December 31, 1977		
Bank of N. H. – Interceptor Checking Accou	int \$582.84	
Deposit Book No. 203514		
Miscellaneous (3)		
Petty Cash		
Deposit Book No. 213342 (Rev. Sharing)		
Deposit Book No. 215200 (Anti-Recession)	329.54	\$25,558.25

Patricia C. Knight Town Treasurer

STATEMENT OF APPROPRIATIONS TAXES ASSESSED AND TAX RATE

Net Town Appropriations \$ 96,692.04 Net School Appropriations 624,661.98 County Tax Assessment	
Total Town, School and County Assessments	\$784,634.18
Deduct: Total Business Profit Tax Reimbursement Add: War Service Tax Credits Add: Overlay	65,894.00 13,500.00 22,143.99
Property Taxes to be Raised	\$754,384.17
Gross Property Taxes	\$754,384.17
Gross Precinct Taxes	54,072.19
Less: War Service Tax Credits	13,500.00
Total Tax Commitment	\$794,956.36

TAX RATE

Town .																. 5	.46
County																	.23
School.																	2.16
Precinct	•																.22

\$3.07

STATEMENT OF REVENUE SHARING FUNDS

Available Funds, January 1, 1977	\$1,495.62			
Additional Revenue: \$ 84.70 Interest - N. H. Savings \$ 84.70 U. S. Government .19,605.00 Interest - N. H. Savings .458.38	20,148.08			
Total Available Funds	\$21,643.70			
Less: Expenditures	1,580.32			
Available Unobligated Funds, December 31, 1977	\$20,063.38			
STATEMENT OF ANTI RECESSION FUNDS				
Available Funds, January 1, 1977	\$172.00			
Additional Revenue: U. S. Government				
Interest – N. H. Savings	329.54			
Total Available Funds	\$501.54			
Less: Expenditures	172.00			
Available Unobligated Funds, December 31, 1977	\$329.54			

Art. 12

REVENUE SHARING ACCOUNT

1977	INCOME	AMOUNT	SPENT	ACCOUNT BALANCE						
Art. No. 12	Set Off:	\$1,500.00								
	EXPENSES C	HECK NO.								
Dec. 15 Dec. 31 Dec. 31	International Sa International Sa Agway Petroleu TOTAL EXPEN	lt 6391 m 6394	\$ 474.00 1,001.87 24.13 \$1,500.00	\$1,026.00 24.13 .00						
	ANTI-F	RECESSION	FUNDS							
1977	INCOME	AMOUNT	SPENT	ACCOUNT BALANCE						
Art. No. 13	Set Off:	\$172.00								
DISBURSED:										
July 18 Aug. 22	Earl Houston Earl Houston	3877 3942	104.41 67.59	67.59						
Aug. 22				.00						
	TOTAL DISBU	RSED	\$172.00							
REVENUE SHARING ACCOUNT										
1977		AMOUNT	SPENT	ACCOUNT BALANCE						
Jan. 1	Available Plus Interest Total Available	\$1,495.62 4.38		\$1,500.00						
AUTHORIZED EXPENDITURES:										

Highway Offset \$1,500.00

SCHEDULE OF TOWN PROPERTY

Sanitary Landfill
Town Hall, Lands and Buildings
Furniture and Equipment
Libraries, Lands and Buildings
Furniture and Equipment
Police Department, Land and Building
Furniture and Equipment
Fire Department, Land and Buildings
Equipment
Highway Department, Land and Buildings
Equipment
Parks, Common and Playgrounds
All Land and Buildings Acquired Through Tax Collector's Deeds:
Davis Lot
LeBlanc Lot
Weir Property
Forest Industry Property11,900.00
Barnard/Eastman Lot
Dorval Property
TOTAL \$639,500.00

LOANS IN ANTICIPATION OF TAXES

Amount	No.	Date	Due Date	Bank
\$400,000.00	Renewed	12/15/76	1/15/77	Bank of N.H.
PAID IN FULL		1/6/77		
\$200,000.00	1	6/1/77	12/20/77	Bank of N.H.
PAID IN FULL		12/20/77		

TOWN CLERK'S REPORT

1977

2,753 Auto Permits	\$49,042.00
342 Dog Licenses, 2 Kennel, 3 duplicate	717.45
4 Filing Fees	4.00
4 Sub-division Books	
5 Zoning Books	12.50
779 Dump Stickers	194.75
	\$49,978.70

Vital Statistics

Births									. 45
Marriages									. 39
Deaths									. 75

Lucia G. Reed Town Clerk

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES — LEVY OF 1977

– DR. –

Taxes Committed to Collector: Property Taxes		
Total Warrants	\$812,190.50	
Yield Taxes	1,986.22	
Added Taxes: Property Taxes	1 244 64	
	1,344.64	
Land Use Change Taxes	439.80	
Overpayments During Year: a/c Property Taxes		
ujo resident rates	522.93	
Interest Collected on Delinquent Property Taxes	63.96	
Penalties Collected on Resident Taxes	74.00	
TOTAL DEBITS		\$816,622.05
– CR. –		
Remittances to Treasurer: Property Taxes	\$654,742.46	

Abatements Made During Year:

4,131.78

Uncollected Taxes – December 31, 1977:

(As Per Collector's List)

 Property Taxes
 \$152,883.46

 Resident Taxes
 3,680.00

 Yield Taxes
 1,184.35

157,747.81

TOTAL CREDITS

\$816,622.05

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES – LEVY OF 1976

- DR. -

Uncollected Taxes – As of January 1, 1977:

\$244,484,12

Added Taxes:

Property Taxes \$ 2,860.00

Resident Taxes 480.00

3,340.53

Overpayments:

a/c Property Taxes. \$ 81.46

81.46

Interest Collected on Delinquent Property Taxes 6,270.15

Penalties Collected on Resident Taxes 315.00

TOTAL DEBITS \$254,491.26

-CR.-

Remittances to Treasurer During Fiscal Year Ended December 31, 1977: Property Taxes \$237,235.61

246,990.76

Abatements Made During Year:

6,618.60

Uncollected Taxes – December 31, 1977:

(As Per Collector's List)

881.90

TOTAL CREDITS

\$254,491.26

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES – LEVY OF 1975

− DR. −

Uncollected Taxes - As of January 1, 1977:

\$854.60

Penalties Collected on Resident Taxes 17.00

TOTAL DEBITS \$871.60

- CR. -

Remittances to Treasurer During Fiscal Year

Ended December 31, 1977:

Resident Taxes \$170.00
Penalties on Resident Taxes 17.00

\$187.00

Abatements Made During Year: Resident Taxes 570.00		
	570.00	
Uncollected Taxes - December 31, 1977:		
(As Per Collector's List)		
Property Taxes \$114.60		
	114.60	
TOTAL CREDITS		\$871.60

SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1977

– DR. –

	Tax Sales on Account of Levies of:									
	1976	1975	1974	Previous Years						
Balance of Unredeemed Taxes January 1, 1977		\$24,977.82	\$6,565.56\$	52,123.64						
Taxes Sold to Town During Current Fiscal Year	\$81,575.61									
Interest Collected After Sale	405.55	1,521.85	1,497.12	246.69						
Redemption Costs	142.00	101.76	102.99	14.61						
TOTAL DEBITS	\$82,123.16	\$26,601.43	\$8,165.67	\$2,384.94						
	– CR. –	-								
Remittances to Treasurer During Year:										
Redemptions Interest and Costs After Sale	\$17,383.54 e 547.55	\$13,898.01 1,623.61	\$6,565.56 1,600.11	\$ 126.57 261.30						
Abatements During Year			503.28	180.71						
Unredeemed Taxes — December 31, 1977	63,688.79		11,079.81	1,816.18						
TOTAL CREDITS	\$82,123.16	\$26,601.43	\$8,165.67	\$2,384.94						
	Marian Houston									

Tax Collector

SUMMARY OF WARRANTS

Sewer Assessment for 1976

Uncollected as of January 1, 1977 \$62,668.37							
Total Debit	\$62,668.37						
Remittance to Treasurer during Fiscal Year ended December 31, 1977	\$57,411.13						
Total Credits	\$62,668.37						
Marian Houston Tax Collector							
Sewer Assessment for 1977							
Sewer Assessment Committee to Collector \$92,678.47 Added (Supplemental Warrant) 166.50							
Total of Warrants	\$92,844.97						
Overpayments Made During the Year	49.05						
Total Debits	\$92,894.02						
Remittances to Treasurer during Fiscal Year ended December 31, 1977							
Total Credits	\$92,894.02						
Marian Houston							

Tax Collector

REPORT OF THE TRUST FUNDS OF THE TOWN

Date	Name of Fund	Purpose	How Invested	Bal. Beg. Year	New Funds		
CEME	ETERY FUNDS:						
Variou	us Mr. and Mrs. Charles	Perpetual Care	Various	\$14,452.69			
17//	Banfill Fund	Perpetual Care	N. H. Savings Bk.		125.00		
	John Duquette Fund	Perpetual Care	N. H. Savings Bk.		125.00		
	Dorothy Townsend Fund Uninvested Capital Gain on 46 Shares	i Perpetual Care	N. H. Savings Bk.		125.00		
	Mass, Inv. Trust	Perpetual Care	N. H. Savings Bk.	166.52			
	Town of Boscawen	Cem. Lot Sales	N. H. Savings Bk.	3,380.70	150.00		
	Town of Boscawen	Cem. Lot Sales	80 shs. George				
			Putnam Fund	1,052.00			
	TOTAL A/C CEMET	TERY FUNDS		19,051.91	525.00		
	ARY FUNDS: Mrs. John Kimball		Man. Fed. Sav. Bk.	100.00			
	Harry K. White		*Man. Fed. Sav. Bk.				
	Martha Knowles		*N.H. Savings Bk.	9,559.89			
	Frank L. Gerrish		*Man. Fed. Sav. Bk.				
	Lizzie Choate Willis Buxton		*Man. Fed. Sav. Bk.				
	Martha Buxton		*Man. Fed. Sav. Bk. *Man. Fed. Sav. Bk.				
	Mary K. Colby		*N.H. Savings Bk.	500.00			
1971	Isabelle Grimes		*N.H. Savings Bk.	1,000.00			
	TOTAL A/C LIBRA	ARY FUNDS		20,079.89			
CAPIT	TAL RESERVE FUNDS:						
	Town of Boscawen	School Fund	Man. Fed. Sav. Bk.				
1955	Town of Boscawen	Sewer Fund	Man. Fed. Sav. Bk.	725.00			
TOTAL A/C CAPITAL RESERVE FUNDS 1,343.45							
MERF	RIMACK VALLEY SCHO	OL DISTRICT:					
1973	Tuttle Fund	Boscawen School	N.H. Savings Bk.	1,223.95			
			TOTALS	41,699.20	525.00		

^{*}Term Account Savings Certificates

OF BOSCAWEN ON DECEMBER 31, 1977

ΡI	RINCIPAL			INCOME				
	Gains (Losses) on Sale of Securities	Capital Gain Dividends	Bal. End Year	Bal. Beg. Year	Amount	Expended	Bal. End Year	
			14,452.69 125.00 125.00	807.55	810.99	772.98	845.56	
			125.00					
		9.98 13.60	176.50 3,544.30	45.03 2,256.79	11.98 306.69		57.01 2,563.48	
			1,052.00		51.20	51.20		
		23.58	19,600.49	3,109.37	1,180.86	824.18	3,466.05	
			100.00 2,000.00 9,559.89 4,000.00 920.00 1,000.00 500.00 1,000.00		5.51 158.01 755.80 316.03 65.17 79.01 79.01 35.44 79.07	5.51 158.01 755.80 316.03 65.17 79.01 79.01 35.44 79.07		
			618.45 725.00	1,522.23 1,184.82	117.04 104.42		1,639.27 1,289.25	
			1,343.45	2,707.05	221.47		2,928.52	
			1,223.95		67.04	67.04		
	2	23.58	42,247.78	5,816.42	3,042.42	2,464.27	6,394.57	

REPORT OF TRUSTEES OF TRUST FUNDS

Fiscal Year Ended December 31, 1977

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1/	\sim	C)	Ρ	ιo	4

Dividends on Library Trusts	
Dividends on Cemetery Trusts	
Dividends on Mass. Investors Trust	
Dividends on George Putnam Fund51.20	
Dividends on Tuttle Fund	

\$2,464.27

Expenditures:

Paid	Treasurer Library Trustees	\$1,573.05
Paid	Treasurer Town of Boscawen	824.18
Paid	Superintendent Merrimack Valley Sci	hool Dist 67.04

\$2,464.27

This is to certify that the information contained in this report is complete and correct to the best of our knowledge and belief.

Doris C. Silver Henrietta I. Kenney Alice M. Kingsbury TRUSTEES

January 19, 1978

BOSCAWEN PUBLIC LIBRARY

There have been several changes at the Boscawen Library during 1977. Mrs. Verna Mattice who served as librarian for eighteen years and then as a trustee for several terms passed away in August. Mrs. Mildred Carter who as a trustee for some years passed away in October. Mr. Frank Gray was appointed by the selectmen to fill out Mrs. Carter's term of office.

Mrs. Constance Broughton who had been librarian at both libraries for many years moved to Franklin, and several different people filled in until we were able to secure Mrs. Mae Silver as a permanent librarian at the Main Street Library. At the Branch we obtained Miss Lois Grant from the Merrimack Valley High School Study and Work Program who worked until Mrs. Elizabeth Hazen took over.

The copy of the history of Boscawen and Webster which Mr. Creaser purchased from the library was returned by Mrs. Creaser.

A book deposit box which we purchased this summer has been lettered and placed outside the door of the Main Street Library where books may be left when the library is closed. Storm windows have been installed on the Main Street Library.

Cards are being sent out for overdue books, and a charge of two cents a day is made for these books.

Miss Alice Doolittle has been working as a volunteer typing cards, and Mrs. Caroline Danis and Mrs. Florence Mullen have also typed cards. We are very grateful for their help.

In August the Boscawen Women's Club held a yard sale at the library and presented us with a check for \$202 to be used to help fix up the floor in the Main Street Library.

Among new books purchased this year are sports biographies for young people, books on micro-wave cooking and snowmobiling.

Mrs. Joy Sloane and Mrs. Brenda Geary and their husbands put in a day at the Branch washing windows and valances and general cleaning. Several storm window panes were replaced there.

Mrs. Verna Mattice presented the library with a handsome steel desk, and Mrs. Sue Pillsbury donated a typewriter to the Branch.

Plains Library	A LDD A DIA MONDO	Branch
Thursday	LIBRARY HOURS	Monday
2:30 P.M. – 5:00 P.M.		2:30 P.M. - 5:00 P.M.
6:30 P.M. – 8:00 P.M.		
		Wednesday
Friday		2:30 P.M. - 5:00 P.M.
2:30 P.M. – 5:00 P.M.		6:30 P.M. - 8:00 P.M.

Beulah C. Nardini, Chairman Board of Library Trustees 48 TOWN OF BOSCAWEN

BOSCAWEN PUBLIC LIBRARY - TREASURER'S REPORT 1977

Balance Jan. 1, 1977		970.81
Trust Funds	1,577.41	
Thornton Fund	100.00	
Church Fund	0.00*	
Town Funds	6,143.00	
Other Funds (Fines, etc.)	226.73	
Capital Funds	1,000.00	
Total Income	1,000.00	10,017.95
Less Expenditures		- 4,649.05
Capital Funds Returned to Town		- 1,000.00
Capital Funds Retained to Town		1,000.00
Balance Dec. 31, 1977		4,368.90
Funds Encumbered		
Storm Windows Installed but not Billed	- 532.70	
Books on Order or Received no Bill	- 991.23	- 1,523.93
Funds Available		2,844.97
TRUST FU	NDS	
Mrs. John Kimball	5.51	
Frank L. Gerrish	317.01	
Harry K. White	158.51	
Willis Buxton	79.25	
Martha Buxton	79.25	
Lizzie Choate	62.45	
Mary K. Colby	35.42	
Isabelle Grimes	79.96	
Martha Knowles	760.05	
Total trust funds		1,577.41
Savings account	503.54	
Peter Lessard fund	30.16	
Woman's Club floor account	202.00	
Woman's club floor account	202.00	
GERRISH T	RUST	
Balance as of Jan. 1, 1977	138.19	
Income	317.01	
****	72.05	
Expenditures	72.03	
Balance as of Dec. 31, 1977		383.15

	CDIMEC TRUCT
Balance as of Jan. 1, 1977	GRIMES TRUST 143.06
Income	79.96
Expenditures	50.81
1	
Balance as of Dec. 31, 1977	
	BOOK ACCOUNT
Balance Jan. 1, 1977	
Trust funds	
Mrs. John Kimball	5,51
Harry K. White	158.51
Lizzie Choate	62.45
Mary K. Colby Martha Knowles	35.42 760.05
Total	700.03
Total	
Thornton fund	
Book sales and fines	
Town funds	
Total income	
Expenditures	
Balance Dec. 31, 1977	
Encumbered funds (books on	order)
Funds Available	
runus Avanable	
	GENERAL FUND
Balance Jan. 1, 1977	
Trusts (Buxton)	158.50
Town funds	4,643.00
Interest	136.30
Total income	
Expenditures	
Balance as of Dec. 31, 1977	
Encumbered funds (Storm wi	ndows installed, no bill)
· ·	
Funds Available	

GENERAL ACCOUNT EXPENSES

Librarian salaries	1,274.33
Janitor salaries	310.84
H. E. W.	216.14
Electricity	302.14
Oil	687.06
Water	7.50
Insurance	268.00
Book Supplies	70.00
Treasurer's bond	27.00
N. H. Library Trustee Association	18.00
Book deposit box	228.26
Miscellaneous	37.52
Total Expenditures	3,446.78

^{* \$150} received after books were closed.

BOSCAWEN POLICE DEPARTMENT CHIEF'S MESSAGE

The number of calls received this year was approximately that of last, 5,300. Although the number of calls seem to have stabilized over the past year, we have experienced an increase in the serious crime category such as burglary, destruction of property, breaches of the peace, etc. Over \$19,000.00 worth of property was stolen from residents in the past year and as of this writing approximately \$10,000.00 worth has been recovered. These figures come from the new program that was implemented into the department last year known as the U. C. R. Program (Uniform Crime Reporting). It is a requirement of towns with a population of 2,500 or more to report these statistics to a state agency.

The department added three new employees during the year. Thomas Edney came aboard in mid-June due to a vacancy created by the resignation of Robert Graves. Tom had previously been with the Franklin Police Department for approximately two years as a patrolman. While with Franklin, he attended such schools as Police Photography, Fingerprint Classification, and Advanced Fingerprint Techniques sponsored by the New Hampshire Police Standards and Training Council. He has also attended the New Hampshire Police Academy and is a certified police officer. Tom and his family are now living on Forrest Lane.

Brian Stewartson, who was on our cadet program, was appointed a special officer to help out with the extra work load on outside details. Vernon Merchant of Jackson Street was added to cover the school crossing at the Main Street School.

I hope my department will receive your continuing support in the coming year so that we may serve you to the fullest.

Sincerely,

Carl D. Russell Chief of Police

BOSCAWEN POLICE DEPARTMENT

Acct.		
No.	Item 19	78 1977
01.	Chief's Salary	00 \$13,716.28
02.	Patrolmen's Pay	
	A	00 9,337.28
	B	
03.	Part-time & Overtime	
04.	Cruiser & Operating Exp	00 3,500.00
05.	Radio Equipment Exp	00 300.00
06.	Training and Dues	
07.	Photography200.	
08.	Telephone	
09.	Uniform Expense500.	
10.	Office Expense	
11.	Equipment500.	
12.	Building Maint	
13.	Police Clerk	
14.	Miscellaneous	
15.*	LEAA – Match	
16.	County Dispatch	
	\$57,485.	00 \$52,309.23

Carl D. Russell, Chief

^{*}This year LEAA Match Program money will be used to add an additional patrolman for additional coverage of hours and to aid in our increased work load.

BOSCAWEN FIRE DEPARTMENT

In 1977, the Boscawen Fire Department responded to 112 calls; this is a decrease by 51 calls in 1976.

We feel part of the reason for this decrease is that we have not had as many chimney fires, perhaps due to increased public education concerning proper installation and use of woodburning stoves.

The only major structural fire we had was a barn on Water Street.

I would like to take this opportunity to thank the Officers and Firefighters of the Department for their continued effort and cooperation. They have done a good job; consequently, saving thousands of dollars in property value.

People interested in obtaining "fire rescue stickers" may contact fire department personnel.

If at any time you have any fire related problems, DON'T HESITATE TO CALL US.

Respectfully submitted,

Roland D. Bartlett Fire Chief

FIRE PHONE (1) 225-3355

796-2222

REPORT OF DISTRICT FIRE CHIEF AND TOWN FOREST FIRE WARDEN

Forest fire control in New Hampshire is a joint state and town/city responsibility (RSA 224).

The Director, Division of Forest and Lands (State Forester) appoints a forest fire warden and several deputy forest fire wardens in each town/city upon the recommendation of local authorities.

The local forest fire warden is responsible for forest fire prevention and suppression activities in his town. He regulates the kindling of outside fires when the ground is not covered with snow by the issuance of written permits only when conditions are safe. He is responsible for suppression with the town/city and state sharing the cost. Suppression costs in excess of ¼ of 1% of the assessed valuation of the town are assumed by the state.

The state provides training for the local fire organization and helps coordinate activities between towns/cities. The state also supports local forces with backup personnel, equipment, and supplies for suppression and prevention.

This combination of state and local cooperation, started in 1893, works well, for New Hampshire has enjoyed one of the smallest acreage losses due to forest fires in the United States for the past 25 years.

1977 Forest Fire Statistics

	Fires	Acres Burned
State	1,091	2,386
District	139	244
Town	0	0

Richard S. Chase District Fire Chief Roland Bartlett Forest Fire Warden

OVERSEER'S REPORT

January 1 to December 31, 1977

DIRECT AID: Number of Recipients Amount Expended	9	\$564.43
OLD AGE ASSISTANCE:	7	
Number of Recipients Amount Expended	,	1,965.68
Total		\$2,530.11
Town Welfare Budget for 1977 Amount Expended		\$15,000.00 2,530.11
Surplus		\$12,469.89

The Selectmen have acted as Overseer this year. We have had more cases this year than last year, but the total expended is less. This is partly explained by the fact that the county now takes over the cost of patients after the first year. In other words, the towns pay for the first year only.

We have considered more cases than the numbers would show. These are the cases where aid was deemed not appropriate. These cases, however, take as much time and effort as those that actually receive help.

Again this year we are reducing the welfare budget. With our tight scrutiny and investigation, we can manage the town's welfare problems with less money.

CONSERVATION COMMISSION

The purpose of a Conservation Commission is to insure protection and proper utilization of a community's natural resources and watershed resources. Activities may include researching and indexing local land and water areas, coordinating with other groups of various kinds, and providing plans for the proper use of these areas. The Commission serves primarily as an advisory body to the Selectmen. Although it may receive gifts of land, it has no powers of condemnation or regulation, but it is empowered to review proposed local dredge and fill projects.

A Conservation Commission for Boscawen was established by vote at the March 1977 Town Meeting and was organized during the summer. The Town owns land in several parcels totaling about 419 acres. State-owned land within the Town includes a state forest and a preserve.

The Commission has been slow in getting organized and defining its tasks. Several meetings have been held, and maps were finally procured. The Chairman has met with Malcolm Taylor, Executive Director of the New Hampshire Association of Conservation Commissions. Scheduling difficulties have prevented several Commission members from active participation, and bad weather during most fall weekends prevented the group from making site visits.

The Commission supports the concept of multiple use for town land. For example, a town forest, if one were established, might at the same time serve as a source of lumber, a wildlife preserve, a hiking area, a snowmobile trail area, etc.

The Commission presently is cataloging town and state lands and other areas to find out what we have, and how it can best be utilized. Closer coordination with the Planning Board is needed.

Respectfully submitted,

Bruce Sloane, Chairman Lois Hartford Beverly Crete Ron Romer William Weir Gary Deragon Neil Potter

RECREATION DEPARTMENT

The 1977 Boscawen Town Park Summer Program under the supervision of Director Mrs. Susan McClellan and Assistant Ellen Chapin registered 75 children from the ages 5-16.

The eight-week program runs from July 5-August 26 and it provides a variety of organized weekly athletic competitions, arts and crafts projects, special events, picnics, hikes, four field trips, playground games and a Week of Champions. The program also encourages learning athletic skills and games, experimenting with arts and crafts creations, the displaying of good sportsmanship attitudes and the spirit of competition.

Next year's program will be featuring the U. N. H. Theatre Resources: "The Little Red Wagon II" and "Comics 'n Clowns Wagon" as well as a special field trip to the Boston Aquarium.

A Boscawen Recreation Committee has recently been formed to survey and make recommendations to upgrade present recreational facilities and to focus on long-range plans for the development of recreational facilities near the present baseball field.

All resident children are welcome to join the Summer Recreation Program. Publicity and information will be disseminated through the local schools, stores and newspaper.

CONCORD REGIONAL VISITING NURSE ASSOCIATION

Visits made during the year beginning October 1, 1976, and ending on September 30, 1977:

Nursing					509
Home Health Aide					59
Physical Therapist					7
Homemaker					54
Nutritionist					7

The Concord Regional Visiting Nurse Association, Inc., continued to service Boscawen for the third year. They have provided skilled nursing care for anyone sick in the home, especially those needing continuity of care after discharge from the hospital. They are available to give hypodermic injections, change surgical dressings, and do other treatments prescribed by the attending physician. When indicated, family members have been instructed to give care between the nurse's visits.

Special services such as physical therapy, speech therapy, occupational therapy, and nutritional guidance have been given by the special staff and consultants in order to assist with the rehabilitation of an acute or chronic illness.

When family members are unable to supply all the needed care, a staff of homemaker-home health aides are available to give physical care, do light house-keeping, and assist with meal planning and meal preparation.

The nurses are delighted to advise new and expectant mothers in the care of themselves and their babies. They are also glad to work with families and individuals on normal nutrition, sickness, and accident prevention.

Anyone in Boscawen may request these services—doctor, family, pastor, friend, or the patient himself. Patients are also referred by clinics and other agencies. All calls are answered, but continuing care can be provided only under a doctor's orders.

A call to the Concord Regional Visiting Nurse Association, Inc., (224-4093) between the hours of 8 a.m. and 4 p.m. is all that is necessary to start services or make inquiries. Saturday, Sunday, and Holiday calls are only made when there is serious illness. Fees may be scaled to those unable to pay the entire amount.

Sincerely,

Lutie K. Piper
Executive Director

BIRTHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1977

Place of Birth	Name of S Child	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Mother	Birthplace of Father
Concord Concord Concord	Kimberly Jan William Thomas Parrott M Brian Gregory	Eugene Albert Morrill, Jr. 1 Donald James McNeil 1 Gregory Paul Marquis	Pamela Sanborn Brown Valerie Lynne Ferris Marie Ann Hayes	Boscawen Boscawen Boscawen	N.H. Mass. Mass.	N.H. Mass. N.H.
Concord Concord Concord	Ann Catherine F. Jennifer Beth F Phillip Paul Robert Edward M	. Philip Henry Funk, Jr. Allan Luba I David Edward Morrill Edward Raymond Callahan	Jane Hanway Johnson Susan Beth Jenkins Dianne Burroughs Brenda Marie Politier	Boscawen Boscawen Boscawen Boscawen	W. Va. N.H. N.H. Maine	Penn. N.H. N.H. Maine
Concord	Timothy Robert M Jeffrey Edward M Logary Thomas		Helen Frances Whelan Barbara Lou Beauley	Boscawen Boscawen	N.H. M.H.	E.H.E
Concord			Daryl Jean Preve Jeri Ann Ryan	Boscawen Boscawen	N.H. Mich.	Ohio Mich.
Concord	Jessica Ann Christine Marie F		Sheila May Bates Sheila May Bates	Boscawen Boscawen	Mass. Mass.	Mass. Mass.
Concord	Mary Kate F Tristram Sanborn M		Ellen Elizabeth Kelley Elizabeth Colby Sanborn	Boscawen Boscawen	X X X	H.Y.
Concord	Megan Beth Sarah Jane F	Terrance Owen Haynes Vernon Wheeler John	Sandra Ann Caron Bonny Jane Morrill	Boscawen Boscawen	X X X	EE.
Concord	Jennie Lee F Mark Joseph M Sarah Katharine H	James Alexander Hodgdon Henry Joseph Carrier, Jr. Charles Samuel Bartlett III	Elaine Marie Blanchette Catherine Mary O'Brien Sandra-lea Nelson	Boscawen Boscawen	i H H	Maine N.H. Conn
Concord		–	Sharron Ann Silver Dobotob Steenbelte	Boscawen	H.N.	H.Z
Soncord	Dorothy Huckins F Steven David M		Annette Denoncourt Michelle Teresa	Boscawen	Conn.	H.Z
pacoac.	Bobbieio Ann	Dorton Engano Dougas	Judith Bolduc	Boscawen	H.Z.	E Z
Concord			Joyce Elliott Mulhera	Boscawen	Mass.	Mass.
Concord	Dena Marie F	Dana Sweatt Frost	Donna Marie Lucier Linda Anne Fyfe	Boscawen	N.H. Maine	H.H
Concord	(III)		Linda Mary Zullo	Boscawen	Conn.	N.Y.
Concord Concord Concord	Sarah Beth F William George IV M Stacy Doris F		Louann Frances McClintock Jeanne Marie Drolet Marjorie Jean Cummings	Boscawen Boscawen Boscawen	H.H.H.	N.H. N.H. Mass.
Concord	Aby Marie F	Jeffrey Todd Johnson	Sharon Ann McKerley	Boscawen	N.H.	N.H.

Conn. N.H.H.H.H.H.H.H.H.H.H.H.H.H.H.H.H.H.H.
Maine Maine Nonn. N.H. N.H. N.H. N.H. N.H.
Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen
Nancy Jean Normand Diane Marie York Catherine Evelyn Dowlina Janice Maurine Allison Betsy Ann Towle Deborah Ann Prince Nancy Lee Wood Bonnie Lynn Richardson Cindy Lee Hollins Susan Kay Miller Lois Faye Byers
M Samuel William Dillon F Pierre Arthur Planchet M Robert Allen Chandler F Walter Charles Neff M Edgar Alan Crete Jr. F Thomas Hale Cheney F Tomas Hale Cheney F Tomas Edward Brackett M Roy Tyler Frost M Roy Tyler Frost M Michael Harold Pickard M Elmer Francis Martell
Paul Michael Denise Gail James Alan Kelly Maurine Thomas Edgar Sadie Ann Jennifer Lynn Jessica Ann Justin Tyler Harold Michael
Concord Concord Concord Franklin Concord Concord Concord Concord Concord Concord Concord
Sept. 19 Sept. 28 Oct. 13 Oct. 31 Nov. 1 Nov. 7 Nov. 22 Nov. 28 Nov. 30 Dec. 5

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

Lucia G. Reed, Town Clerk

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ED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING
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thplace	of of Persons by Parents Whom Married	Vt. Rev. Oliver Northcott Mass Minister	N.H. Penacook	N.H. Rev. Arlington Wry N. H. Minister		N.H. Paul A. Hawthorne	N.H. Franklin		N.H. Minister N.H. Boscawen	N.H. Kennedy Shibles	N.H. Justice of the Peace N.H. Boscawen	(Canada Kev, Oilvel 1001 tilcott Cuba Minister	N.H. Penacook	N.H. Rev. H. Franklin Parker	Me. Minister N.H. Chichester	N.H. Rev. Robert Phillips	N.H. Minister N.H. Gilmanton Iron Wks.			N.H. Concord
mes	of Parents F	Walter Houston	ale	ilett	ы	SI		ngham ult			Dorothy Locke Farl Couch	ine	Roy MacRobert Anna Cabeza		Harriet Young Paul Ahearn	Elizabeth Sawyer Mark Gazaway	ن	Elizabeth Hosmer Bruce McClintock		tt	John Fife
Place of	Birth of Each	N.H.	N.H.	N.H.	N.H.	N.H.	N.H.	N.H.	N.H.	N.H.	Z	-	Cuba	N.H.	N.H.	H	ΞZ	II Z	I		I
Age	of Each	49	46	51	50	21	20	20	19	20	71	1 6	20	19	21	27	· ~	91	27	i	1
Residence of	each at time of Marriage	Boscawen	Penacook	Boscawen	Boscawen	Boscawen	Franklin	Boscawen	Litchfield	Concord	Roscawen		Concord	Boscawen	Concord	Boscawen	Boscawen	London	Concord	Picalica	Dogganian
	Name and Surname of Groom and Bride	Richard Frank Houston	Lillian Della Rayno	Lewis A. Bartlett	Edna T. (Taylor) Ballam	Douglas V. Stebbins	Kathy A. Davis	Leon V. Thibeault	Nancy J. Stone	Earle R. Rowell	Votbloon M Couch	Natilical III. Couch	Joseph Richard MacRobert	Elizabeth Anne Sawyer	Paul James Ahern	Patricia (Gazawav) Cornwell	Stack W Frew	I ou-Ann E McClintock	Donald Arthur Ash	Condid Attitut Asii	Dame Mario Devolven
Place	of Marriage	Penacook		Webster		Franklin		Boscawen		Boscawen			Mar, 19 Penacook		Chichester		Gilmanton		2000	COIICOI	
Date	age	Jan. 29		Feb. 12		Feb. 19 Franklin		Mar. 3		Mar. 3			Mar. 19		Mar. 26		Apr 2	7 ::dv	0	Apr. 7	

Everett J. LaPlante Justice of the Peace Woodstock	Rev. Oliver Northcott	Minister Penacook	Rev. Calvin T. Wright	Suncook	Rev. Donald F. Jennings Minister	Concord	Evelyn Isiatsios	Justice of the Peace Manchester	Rev. George E. Murrav	Priest	Concord	Rev. John J. Reinheimer	Minister Penacook	Rev. Robert C. Langtry	Minister	INDITISVILLE, V L.	Rev. John Dame	Minister Dunbarton	Arolyn I. Sargent	Justice of the Peace Concord
H H H	E E E		i H.	Me.	H.	H	Z Z	N.H. Vt.	, Z <	Mass.	H.H	S	N.H. Me.	Mass. N.H.	N.H.	N.H.	H	I I	Ala. Mich	N.H. Me.
Wilfred Howland Valarah Benton Fred Gibson Smith	Lura Nutting Charles L. Brown Jr.	Mildred F. Sanborn Armand J. Nolin Jr.	Clinton A. Marsh	Maltiid A. 1411 Hersel Willard Fmily Knowlin	George Boucher	Renald Prince	v uginia Eagle William M. Cook	Mary Hallinan Goldon Wallace	Iva Flynn George Crawford	Harriet Dillon	Walter Lampron	Lawson Hewey	Jennie Merrill Earl Reynolds	Beulah Conway Harold M. Hardy	Rhoda E. Woodbury	Edna Richards	Nathan Atkinson	Elizabeth Dionne Robert Langley Sr.	Bertha Worthen Paul R. Reynolds	Arlene R. Morrill Ralph W. Hodgdon Betty White
H. N.	N.H.	N.H.	N.H.	N.H.	Mass.	N.H.	N.H.	Vt.	H		H.Z	N.H.	Mass.	N.H.	- M	Mu.	N.H.	N.H.	Mich	Me.
70	26	21	20	19	24	23	41	37	19	ì	21	53	45	24		20	20	18	28	27
N. Woodstock Boscawen	Boscawen	Pembroke	Boscawen	Boscawen	Boscawen	Penacook	Boscawen	Boscawen	Boscawen		Boscawen	Boscawen	Boscawen	Boscawen		w. Concord	Boscawen	Boscawen	Boscawen	Boscawen
Everett E. Howland Marion I. (Smith) Yeaton	Charles L. Brown, III	Cheryl A. Nolin	Richard W. Marsh	Terry L. Chadbourne	Leonard Keith Boucher	Terrie Lee Prince	William M. Cook	Barbara J. Bassett	William G. Crawford		Sue A. Lampron	James E. Hewey Sr.	Phyllis (Reynolds) Fontaine	Alan H. Hardv	The section of the se	Rosena D. Fills	Nathan W. Atkinson, Jr.	Sarah Michelle Langley	Paul R. Reynolds II	Gwendolyn (Hodgdon) Auprey
Woodstock	Pembroke		Pembroke		Concord		Manchester		Concord			Webster		Boscawen			Dunbarton		Concord	
Apr. 23	May 14		May 14		May 28		May 27		Inne 4			June 10		June 11			July 2		July 15	

19	77 F	N	ΝL	JAL	R	EP	OF	RT																						63
Rev. Oliver Northcott	Minister Penacook		Dr. Vincent Fischer	Minister Concord		Kennedy Shibles	Justice of the Peace	Penacook	Rev. Daniel Huddleston Minister	Epping	77	Nennedy Shibles	Penacook		Helene G. Pike	Justice of the Peace	Bow	Rev Robert Kemmery	Priest	Laconia	1	Msgr. Leon F. Hines	Bedford		Rev. Paul Light	Minister	Canterbury	John Richford	Justice of the Peace Boscawen	
Mass.	Mass. N.H.	H	Mass.	Mass. Mass	Mass.	H.H.	H.N.	H.H.	H.Z	Ш.	Ohio		Ë	N.H.	Neb.	Neb.	ij Z Z	Conn	Conn.	N.H.	H.Z.	E Z		Mass.	Tex.	:: :::::::::::::::::::::::::::::::::::		HZ	E E	Romania
Thomas Danko	Florence Regis Dennis Tavlor	Janet Annan	Clifford Burgess	Mildred Halliday	Muriel Mathewson	Warren Haynes	Beatrice Knapp	Bradley Harris Mona Hicks	Clarence Gibeau	Oscar Guinn	Nancy Barton	Kaipn Cate Sr.	Walter Matera	Edna Cook	Delmar Stillman	Fern Kellogg	Felix Hamel Sr.	I aumic Diapeau Iosenh F. Rowley	Allison Lasher	Norman Hancock	Anna Decelles	Normand L. LaCroix	Gabrier Isaber Charles Fontaine	Phyllis Reynolds	William T. Zacha	Lois Linde	Donald F. Welcome Eva Colby	Harry J. Laughy Sr.	Dorothy J. Fields Harvey Hollins	Alma Krueger
Mass.	H		Mass.	Mass		N.H.		N.H.	N.H.	Ш.		H. K.	N.Y.		Neb.		H.Z	Mass	111435	N.H.		H.N.	N.H.		Cal.		I.	N.H.	N.H.	
19	17		56	2.7	i	32	,	27	37	27	è	07	32		38	•	78	22	1	22	;	23	23	: !	25	Ċ	17	20	18	
Boscawen	Penacook		Boscawen	Franklin		Boscawen		Boscawen	Boscawen	N.J.		Гепасоок	Boscawen		Concord		Boscawen	Roscawen		Laconia	;	Bedford	Boscawen	·	Boscawen	-	boscawen	Tilton	Boscawen	
Steven Thomas Danko	Heidi Lvn Brenda Tavlor		Dennis J. Burgess	Bonnie I., Abbott		Leslie R. Haynes		Valerie P. Gamsby	Duane R. Gibeau	Georgette L. Lesenes	The state with the state of	Kaipn willis Cate Jr.	Edna May (Rogers) Matera		Arthur Alan Stillman		Honilora Ann Hamel	Sean Gordon Rowley		Kim Marie Hancock		Daniel A. Lacroix	Cynthia J. Fontaine		William T. Zacha	M	Nancy (Welcome) John	Dean E. Laughy	Susie J. Hollins	
Penacook			Franklin			Aug. 20 Penacook			Epping		e e	Sept. 20 Boscawen			Bow			Laconia				Bedford			Canterbury William			Boscawen		
Aug. 6			Aug. 6			Aug. 20			Sept. 1			Sept. 20			Sept. 16 Bow			Sept 24 Laconia	:			Sept. 24 Bedford			Oct. 1			Oct. 7		

Loudon	Benjamin M. Jenkerson	Penacook	34	N.H.	Roy Jenkerson Marion Morgan	H.H.	Stanley Prescott Justice of the Peace
124	Paulette (Pickard) Jenkerson	Boscawen	30	Wash.	Harold Pickard	H. K.	Loudon
	Richard E. Pearl	Boscawen	48	N.H.	Abner S. Pearl Sr.	N.H.	Rev. Oliver Northcott
	Phyllis (Bouchard) Allard	Penacook	42	Mass.	Philip Bouchard	Mass.	Penacook
	David Parker McKerley III	Boscawen	20	N.H.	Maigaiet Fiatiey David McKerley Jr.	N.H.	Dr. Vincent Fischer
	Tina Marie LaClair	Penacook	17	N.H.	Carroll LaClair	Vt.	Concord
	James B. Huckins	Boscawen	21	N.H.	John Huckins Mariorie Kingshurv	N.H.	Rev. Francis Callahan Priest
	Barbara A, Boulton	Penacook	20	Mass.	James Boulton	N.H. Mass	Penacook
	Wilfred L. Davison Jr.	Boscawen	38	N.H.	Wilfred Davison Sr.	Mass.	Rev. Oliver Northcott
	Rosalie (Hawkes) Helfenstein	Boscawen	38	N.H.	Robert Hawkes		Penacook
	Mark E. Sampson	Boscawen	22	N.H.	Gertrude Landry Paul R. Sampson		Rev. Oliver Northcott
	Kathryn J. Cole	Boscawen	18	N.H.	Richard M. Cole	H. T.	Penacook
	Michael L. Hammell	Boscawen	20	N.H.	Leon Hammell	E Z Z	Rev. Oliver Northcott Minister
	Lorrie J. Miner	Boscawen	18	N.H.	William Miner	H H H H H	Penacook
	Eric S. Young	Boscawen	18	N.H.	Richard Young	i H z	Forrest D. McKerley
	Paula M. Sampson	Boscawen	17	N.H.	Paul Sampson	E N	Concord
	Michael J. Tucker	Boscawen	19	Ш.	Virginia M. Wescott Joseph H. Tucker Ethel D. Bendleten	Mon.	Kennedy Shibles
	Carla (Costa) Daniels	Boscawen	22	N.H.	James Costa	N.H.	Penacook
	Michael J. Topolosky	Boscawen	19	Me.	Mary A. roung John Topolosky Noney McCarriele	N.B.	Rev. Bruce Walker
	Patricia I. Plourde	Boscawen	19	N.H.	nancy mccarngic David Plourde Bernice Lawrence	N.H. Mass.	Bahamas

I hereby certify that the above report is correct according to the best of my knowledge and belief. Lucia G. Reed, Town Clerk

DEATHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1977

Maiden Name of Mother	Mary Riley Eliza Brown Eliza Green Grace Brown Eliza Green Grace Brown Elizabeth Richardson Mary Robinson Della M. Martin Lila Prince Lou B. Caswell Hattie Fleury Mertie Pender Sophie Grenier Margaret McDonald Jennie Hodge Mary Ella Anthony Emma Goldthwaite Joy F. Louis Olive —— Mande Mahon Bertha Neller Nellie Clinton Charlott Tierney Josephine Rock Grace Sewell Fanny Prince Rosalie Declerc Addie Woods Anne Webster Nellie Lovering DesNeige Dion Stella Davis Helen Varney Helen Varney	Sadie Fraser
Name of Father	Edward P. Leavitt Bert D. Pope William White William White William Sansen Almon Favor George Hale Gilbert Sanderson James Gordon Joseph Bolduc John Houle Clarence Elliott Henry Pickard John Lund Wallere Sloave Wallace Clark Oscar Gates Joseph Creaser Henry W. Knee William Turnboll Isaac Hamilton Arthur Adams Heimer Englishman Martinus Weyn Hiram Sweet Frank Rand John Tinker Eugene Colby Belle Leon DeFosses, Sr. Will Young Mose Shepard Daniel Casev	Hudson Hartshorn
Occupation	Housewife Millworker Housewife Housewife Typesetter, homemaker Housewife Master harness maker Machinist Quillerfixer Box Shop Worker Watch Repairman Lumberman Housewife Housewife Housewife Housewife Housewife Housewife Manager Housewife Manager Manager Housewife Manager Housewife Manager Housewife Machine Operator Housewife Machinist Secretary Housewife Machinist Secretary Housewife	Sp. Traffic Division
M	ÉZKEZZKEKEKEKEDZDENÖN KONEKKEKEKNEK	: ≽
Sex	LLZLLLLZZZZZZZLLZZZZZLLLLZZLZZLZLLL	Z
Place of Birth	Mass N.H. N.H. N.H. N.H. N.H. N.H. N.H. N.	N.H.
Age	7887 7887 7887 78888888888888888888888	86
Name & Surname of Deceased	Mary G. Fitzgerald Bernice Thompson John H. White Eva Van Slyke Julia Coombs Lucy Horne Ada E. Fay J. Harry Sanderson Leslie C. Gordon Leslie C. Gordon Anthony A. Zurnis Frank R. Pender Joseph Donat Houle Frank Elliott Nellie Rollins Julia Elizabeth Lund Harold Shaw Jay V. Sloane Lewis Clark Carl Gates Percival Creaser Mary Doris Venne Anna Dunakin Henrietta Whittey Lillian Andrews Lincoln H. Adams Roy Englishman Marie VanCamp Arthur H. Sweet Leon Rand Orrie Tinker Louise Taylor Leon Jos. DeFosses, Jr. Daisy Y. Jewell Mary Morey Linia Comier	Lowell Hartshorn
Place of Death	Beverly, MA Boscawen Boscawen Boscawen Boscawen Boscawen Concord Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Boscawen Concord Boscawen Boscawen Boscawen Concord Boscawen	Boscawen
Date of Death	Jan. 1 Jan. 1 Jan. 1 Jan. 3 Jan. 3 Jan. 3 Jan. 3 Jan. 12 Jan. 13 Jan. 14 Jan. 12 Jan. 14 Jan. 15 Feb. 5 Feb. 5 Feb. 16 Feb. 16 Feb. 16 Feb. 16 Feb. 27	

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

Lucia G. Reed, Town Clerk

WARRANT FOR ANNUAL MEETING OF PENACOOK-BOSCAWEN WATER PRECINCT

To the inhabitants of Penacook-Boscawen Water Precinct in the county of Merrimack and State of New Hampshire, qualified to vote in Precinct affairs.

You are hereby notified to meet at the Boscawen Town Hall in Boscawen in said Precinct on the 21st day of March 1978, at 7:30 o'clock in the evening, to act upon the following subjects:

- 1. To hear the reports of the Precinct officers and pass any vote relating thereto.
 - 2. To choose all necessary Precinct officers for the ensuing year.
- 3. To see if the Precinct will vote to raise and appropriate the amounts listed in the budget for 1978.
- 4. To see if the Precinct will vote to raise and appropriate a sum not to exceed \$14,500 to cover the costs of filling in the excavation crossing the land of Maxwell Millard, Jr., Lawrence Silver, and Donald Silver.
- 5. To see if the Precinct will vote to raise and appropriate a sum not to exceed \$10,000 for an engineering study to determine the adequacy of the present distribution system for the future, to determine a way to comply with the Safe Water Drinking Act, and to determine how to improve the existing purification equipment.
- 6. To authorize the Precinct Commissioners to borrow money in anticipation of Precinct Taxes and other revenues for the year and to issue notes therefor at such time within one year and at such place as the Precinct Commissioners shall determine.
- 7. To see if the Precinct will vote to give the Commissioners authority to transfer any unexpended balances of money from one appropriation to another.
- 8. To transact any other business which may legally come before the meeting. Given under our hands and seal this 1st day of February, 1978.

James Hewey, Sr. Maxwell Millard, Jr. James M. Colby

A true copy of Warrant: Attest

James Hewey, Sr. Maxwell Millard, Jr. James M. Colby 68 TOWN OF BOSCAWEN

PENACOOK-BOSCAWEN WATER PRECINCT

1977 Budget

	Actual	Commissioners
	Expenditures	Budget
Expenditures	Prior Year	Current Year
Consulation double Colonia	¢ (224.20	¢ (500 00
Superintendent's Salary	\$ 6,334.20	\$ 6,500.00
Clerical Salary	2,500.00	2,500.00
Commissioners Salary	600.00	597.00
Pumping Station Supplies and Expense	2,467.71	2,500.00
Commissioners Supplies and Expenses	2 24 2 24	50.00
Pumping Station Labor	2,018.81	2,500.00
Purification Supplies and Expense	1,118.00	1,700.00
Propane Nad Fuel	, 659.64	600.00
Power Purchased	7,797.58	9,300.00
Telephone	539.74	600.00
Distribution Labor	2,193.27	3,500.00
Distribution Supplies and Expenses	43.46	100.00
Repairs to Mains	1,610.08	2,000.00
Repairs to Services	2,602.60	2,000.00
Repairs to Hydrants	1,361.79	1,800.00
Repairs to Meters		300.00
Commercial Supplies and Expenses	766.38	1,250.00
Payroll Expense and Retirement	2,113.14	2,650.00
Property Taxes	142.91	450.00
Legal and Audit	417.32	500.00
Insurance	1,933.00	2,350.00
Truck and Equipment Expense	1009.79	1,500.00
Group Insurance	1653.83	1,750.00
Repairs to Structures	26.96	100.00
CAPITAL OUTLAY – Construction *	14,352.47	
CAPITAL OUTLAY – Equipment	1,325.30	2,000.00
CAPITAL OUTLAY – Paint Standpipe	7,321.46	,
CAPITAL OUTLAY – Hydrants	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,800.00
Principal of Debt	19,500.00	19,500.00
Interest on Debt	15,222.19	14,365.94
	10,222.17	21,0000
TOTAL APPROPRIATIONS OR		
EXPENDITURES	\$97,631.	\$84,762.94

^{*\$10,000} held over

Source of Revenue	Actual Revenue for Prior Year	Estimated Revenue For Current Year
Surplus Available to Reduce Precinct Taxes	\$10,000.00	\$13,000.00
Water Rents	40,273.30	42,000.00
Merchandise Sales and Job Work	142.37	150.00
Fines	152.93	150.00
Reimbursement State Profits Tax	4,938.32	4,938.00
Interest on Investments	788.50	
TOTAL REVENUES EXCEPT PRECINCT TAX	ES 56,295.42	60,238.00
AMOUNT TO BE RAISED BY PRECINCT TAX	ES	24,524.94
TOTAL REVENUES & PRECINCT TAXES		\$84,762.94

COMMISSIONERS' ANNUAL REPORT

The Penacook-Boscawen Water Precinct accomplished two of the objectives discussed at last year's annual meeting in addition to normal precinct tasks. A main was laid to supply water for the Seth Thomas expansion in accordance with the vote on the subject. The second project was having the smaller standpipe repainted which is a periodic preventive maintenance item. The standpipe was also examined for rust pitting and rivets which needed replacing and these items were corrected as necessary. Although we had appropriated money to lay an alternate main to the standpipes, we did not accomplish it and are hoping to do it this year.

An examination of the proposed budget shows the results of inflation. The largest increases are due to labor cost increases and are reflected in the increases in the Superintendent's Salary, Pumping Station Labor, Distribution Labor, Repairs to Mains, Repairs to Services, and Repairs to Hydrants. The Commissioners are unanimous in supporting these raises because of our satisfaction with employee performance and because of our realization of the effects of inflation on earnings. The increase in Equipment Expense is due largely to having to replace a tire on the loader. President Carter's solution to the Social Security problem means that we must increase the item, Social Security and Retirement. This past year saw many problems with frozen pipes so the amount spent was well in excess of the amount budgeted.

The sum of two thousand dollars for Capital Outlay — Equipment represents two items: \$1,400.00 for a steamer to thaw out frozen hydrants and \$600.00 for a pipe detector. In the past, the Precinct was able to borrow a steamer, but we are no longer so fortunate. Obviously, a frozen hydrant must be attended to as soon as possible and having a steamer will enable the Precinct to deal with such a situation faster. The pipe detector would help the Precinct to locate pipes more quickly.

Article 6 in last year's warrant dealt with relinquishing easements across private property used in laying an old water main which was abandoned about twelve years ago. After the Precinct meeting, one of the Commissioners contacted the Precinct lawyer who said that relinquishing the easements is advisable because the Precinct could be liable if someone should injure himself on the land concerned. However, one of the property owners concerned said that his attorney had told him that it is the Precinct's responsibility to fill in the excavation left when the old main was originally laid. The Precinct attorney confirmed this opinion. Estimated cost of the project is \$14,500. The excavation crosses the land of Maxwell Millard, Jr., Lawrence Silver and Donald Silver.

James Hewey, Sr. Maxwell Millard, Jr. James Colby, Sr.

PENACOOK AND BOSCAWEN WATER PRECINCT

BALANCE SHEET AS OF DECEMBER 31, 1977

ASSETS

Current Assets Cash	\$ 38,610
Utility Plant in Service	
Water Supply Land	
Water Supply Structures 3,592	
Pumping Station Structures 57,044	
Water Storage Structures	
Stores Department Structures	
Pumping Station Equipment 47,615	
Mains	
Services	
Hydrants	
Meters	
Other Equipment	
New Construction, Prospect Street 6,805 New Construction, Seth Thomas Clock 4,352	
New Construction, Seth Thomas Clock 4,352 New Construction, Marlboro Road	
Construction in Progress	
Total	
Less: Accumulated Depreciation	
Net Depreciated Value	731,646
TOTAL ASSETS	\$770,256
LIABILITIES, CONTRIBUTIONS AND RETAINED EARNIN	JC C
LIADIEITIES, CONTRIDOTIONS AND RETAINED LARVII	103
Current Liabilities	
Accounts Payable	
Unexpended Balance of Special Appropriation	
Carried Forward	

Long-Term Debt, Portion Due Within One Year,	
Schedule A-1	
Total Current Liabilities	\$ 30,585
Long-Term Debt	
Less: Portion Due Within One Year, Schedule A-1 19,500	283,000
Contributions	
In Aid to Construction 5,611	
Municipal Investment	
Total Contributions	192,211
Retained Earnings, Exhibit B	264,460
TOTAL LIABILITIES, CONTRIBUTIONS AND	
RETAINED EARNINGS	\$770,256

AUDITOR'S REPORT

January 20, 1978

Board of Water Commissioners Penacook and Boscawen Water Precinct Boscawen, New Hampshire 03301

Gentlemen:

We have examined the balance sheet of the Penacook and Boscawen Water Precinct as at December 31, 1977 and the related statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned statements present fairly the financial position of the Penacook and Boscawen Water Precinct at December 31, 1977 and the results of its operations and changes in financial position for the year then ended in conformity with generally accepted accounting principles for municipalities applied on a consistent basis.

Respectfully submitted,

David L. Connors
Certified Public Accountant
JOHN E. RICH & COMPANY
Accountants and Auditors

Schedule A-1
PENACOOK AND BOSCAWEN WATER PRECINCT
SCHEDULE OF LONG-TERM INDEBTEDNESS
FOR THE YEAR ENDED DECEMBER 31, 1977

yments Interest	\$10,676 2,835 855	\$14,366
1978 Payments Principal Interest	\$12,500 5,000 2,000	\$19,500
Balance 12/31/77	\$212,500 70,000 20,000	\$302,500
Retirements	\$12,500 5,000 2,000	\$19,500
Additions	 \$	-
Balance 1/1/77	\$225,000 75,000 22,000	\$322,000
	Bond Issue of 1974 Bond Issue of 1967 Bond Issue of 1967	TOTALS

Exhibit B
PENACOOK AND BOSCAWEN WATER PRECINCT
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1977

Income	Budget	Actual	Actual Over/(Under) Budget
Taxes	\$ 54,072	\$ 54,072	\$ -
Rental	18,000	18,178	178
Meters	20,000	22,095	2,095
Miscellaneous Job Work, Net	150	142	(8)
Fines	50	153	103
Interest	100	789	689
New Hampshire Business Profits Tax	4,700	4,938	238
Total	97,072	100,367	3,295
Retained Earnings Used to Reduce 1977			
Tax Rate	10,000	10,000	_
Total Income	107,072	110,367	3,295
Expenses			
Superintendent's Salary	6,300	6,334	34
Clerical Salary	2,500	2,500	_
Commissioners' Salaries	600	600	_
Pumping Station Labor	2,500	2,019	(481)
Pumping Station Supplies and Expense	2,500	2,468	(32)
Purification Supplies and Expenses	850	1,118	268
Power Purchased	8,500	7,798	(702)
Telephone	500	540	40
Propane, Gas and Fuel Oil	500	660	160
Distribution Labor	3,500	2,193	(1,307)
Distribution Supplies and Expenses	150	43	(107)
Repairs to Distribution Structures	100	27	(73) (390)
Repairs to Mains	2,000	1,610	7,321
Repairs to Water Storage Equipment	1,000	7,321	1,603
Repairs to Services	1,000	2,603 1,362	(438)
Repairs to Hydrants	1,800 300	1,302	(300)
Repairs to Meters	1,250	_ 766	(484)
Commercial Supplies and Expenses	2,000	2,113	113
Social Security and Retirement Taxes on Property	150	143	(7)
Group Insurance	1,750	1,654	(96)
Legal and Audit	500	417	(83)
Legal allu Auult	300	41/	(03)

Insurance	2,000	1,933	(67)
Truck and Backhoe Expense	800	1,010	210
Interest, Bonds and Notes	15,222	15,222	_
Total Expenses before Depreciation	57,272	62,454	5,182
Depreciation, A Non-Cash Item	-	24,298	24,298
Total Operating Expenses	57,272	86,752	29,480
Other Non-Expense Budgeted Items*			
Payment of Debt	19,500	_	(19,500)
Capital Outlay	30,300		(30,300)
Total Operating and Budgeted			
Expenses	107,072	86,752	(20,320)
Net Income, Exhibit C	-	23,615	23,615
Retained Earnings, Beginning of the Year		250,845	
Retained Earnings Used to Reduce 1977			
Tax Rate		10,000	
Retained Earnings, End of the Year,			
Exhibit A		\$264,460	

^{*}Expenditures included in dispositions of working capital, Exhibit C.

Exhibit C PENACOOK AND BOSCAWEN WATER PRECINCT STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1977

Additions to Working Capital	
From Operations	
Net Income, Exhibit B	
Add: Depreciation, A Non-Cash Item 22,108	
Total Additions to Working Capital	\$45,723
Dispositions of Working Capital	
Net Additions to Utility Plant in Service 3,371	
Construction in Progress	
Payment of Long-Term Debt	
Retained Earnings used to Reduce 1977 Tax Rate 10,000	
Total Dispositions of Working Capital	42,871
INCREASE IN WORKING CAPITAL	\$ 2,852

COMPOSITION OF WORKING CAPITAL

	December 31,		Increase or
	1977	1976	(Decrease)
Current Assets	\$38,610	\$32,746	\$5,864
Current Liabilities	30,585	27,573	3,012
Working Capital	\$ 8,025	\$ 5,173	
INCREASE IN WORKING CAPITAL			\$2,852

NOTES TO FINANCIAL STATEMENTS

NOTE 1

The accounts of the Precinct are maintained on the accrual basis of accounting. Inventories are stated at lower of cost (first-in, first-out basis) or market. Property, plant and equipment are recorded at cost. Expenditures for renewals and betterments are capitalized. Expenditures for maintenance and repairs are expensed as incurred, since it is not practicable to determine the amount of, or duration of, future benefit. Depreciation over their estimated useful lives is computed on the straight-line method based on the following estimated useful lives of the assets.

Buildings and Structures	40 Years
Standpipes	30 Years
Mains, Hydrants, Services	30-50 Years
Other Equipment	5-20 Years

Although still in use, assets that are fully depreciated are removed from the accounts.

NOTE 2

Because Merrimack County paid for the construction of a new water main to the County Home, two Water Precinct Commissioners agreed to provide free water to the County of \$12,000 in water billings or six years, whichever comes first. The six year period ended in July, 1977 and the County Home is now being billed for water at regular rates. Free water provided amounted to \$10.863.87.

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