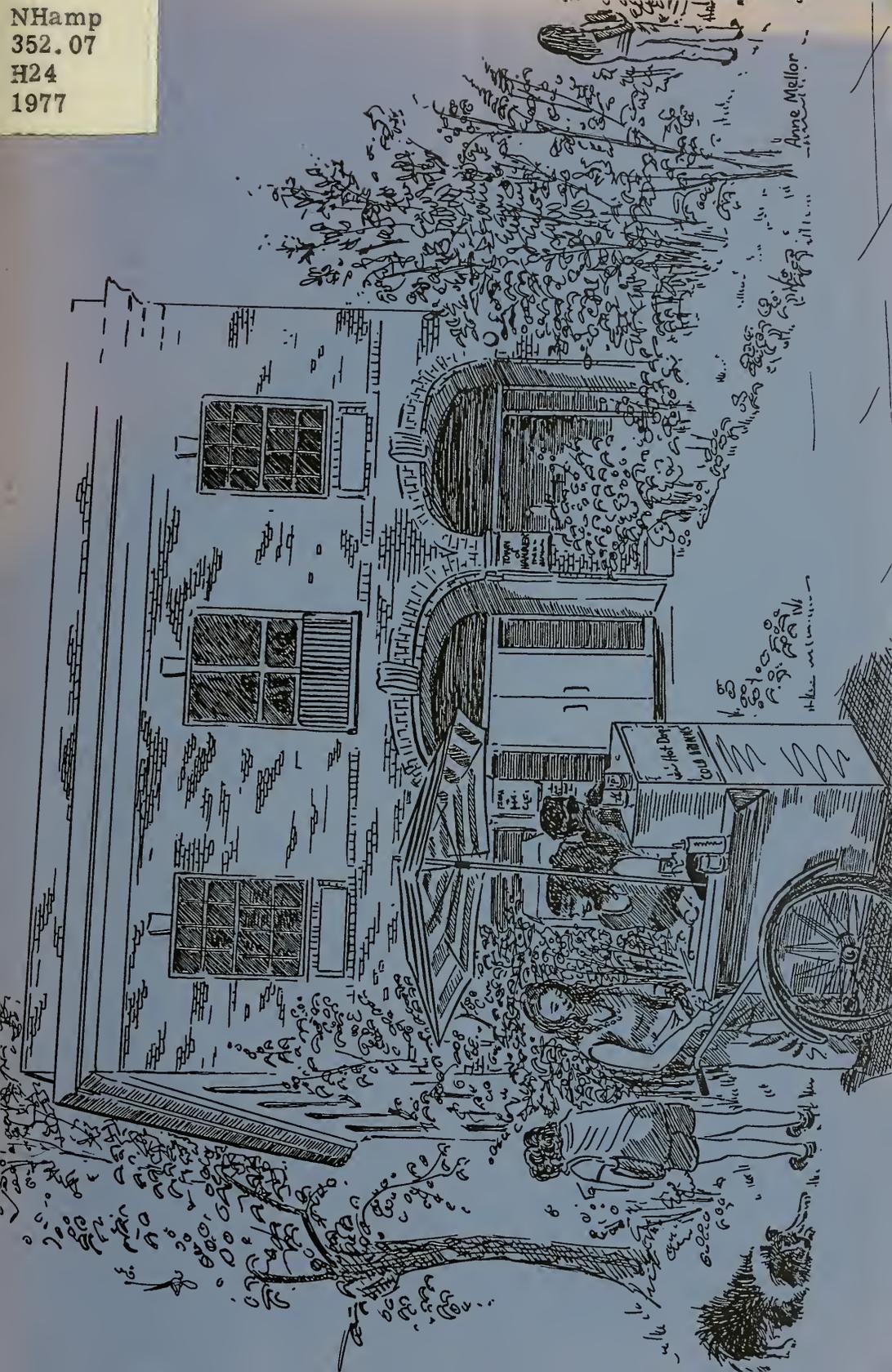


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University of  
New Hampshire  
Library

ANNUAL REPORTS  
of the Town of  
HANOVER, NEW HAMPSHIRE  
For The Year Ending December 31, 1977

COVER DRAWING  
Town Offices,  
Main Street, Hanover.

By:  
Anne Mellor

## MAURICE C. ALDRICH

The comfortable and handsome main reading room of the Howe Library stands as a tribute to Maurice Aldrich's long-time devotion toward and dedicated service to the Library and as a mark of the community's indebtedness to him and its fond regard for him.

Maurice Aldrich began his association with the Howe Library in 1923, when he "kept the books" for Jim Farnham, the treasurer at that time. From this it was but a natural progression to his election in 1945 as trustee and treasurer, positions he held until his tragic death on November 25, 1977. In his concurrent roles of investment officer, business manager, and bookkeeper he diligently presided over the Library's endowment fund and, indeed, over its finances in general.

He was a vital member of the committee for the Library's new building, and in that capacity he expertly guided his committee colleagues, and the members of the Board, through a maze of financial considerations relating to erecting and equipping the structure. He did this with his accustomed gentleness and modesty of manner and with a consistent emphasis on wise practices, including the prudence of spending a little more for quality or space now, in order to avoid future and greater costs.

In 1976, Maurice received the New Hampshire Library Association's "Trustee of the Year" award, an honor bestowed annually upon a trustee for outstanding service to his or her library.

The Howe Library has lost a great friend, but his spirit will surely be felt within the Library for all the years to come, and the Library will continue to know the benefit of the achievement of his long and distinguished period of service.

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TOWN OF HANOVER

TOWN OFFICERS

BOARD OF SELECTMEN  
James Campion, III, Chairman<sup>+</sup>  
Martha S. Solow<sup>+</sup>  
Stephen V. F. Waite  
Roy W. Banwell, Jr.  
Benjamin Thompson, Jr.

MODERATOR  
Harry H. Bird, Jr.<sup>+</sup>

TOWN CLERK  
Patricia H. Radway

TAX COLLECTOR  
John O. Stinson

TREASURER  
Bruce D. McAllister<sup>+</sup>

AUDITORS  
Joseph E. Cardoza<sup>+</sup>  
George A. Smith<sup>+</sup>

HEALTH OFFICERS  
Donald N. MacKay, M.D.  
Edward S. Brown

SUPERVISORS OF  
THE CHECKLIST  
Sharon Tuckey<sup>+</sup>  
Esther Colby  
Dorothy C. King

LIBRARY TRUSTEES  
Alice B. Hayes<sup>+</sup>  
Ann S. Cioffi<sup>+</sup>  
Edgar T. Mead

TRUSTEE OF TRUST FUNDS  
Frederick T. Bedford, III  
John T. Schiffman<sup>+</sup>  
Roger C. Ball<sup>+</sup>

ADVISORY ASSESSORS  
Lewis J. Bressett<sup>+</sup>  
Robert D. McLaughry<sup>+</sup>  
Foster W. Blough

PARK COMMISSIONER  
Carolyn C. Tenney

SURVEYORS OF WOOD  
AND LUMBER  
Joseph C. Fogg<sup>+</sup>  
Walker T. Weed<sup>+</sup>

FENCE VIEWERS  
Walter S. Coutermarsh<sup>+</sup>  
Edward Lathem<sup>+</sup>  
Howard Reed

\* Also members Board of Health

<sup>+</sup> Term expires 1978

TOWN MANAGER  
John O. Stinson

ADMINISTRATIVE ASSISTANT  
Peter J. Gartland

ADMINISTRATION  
Jane I. Gosselin

ASSESSING OFFICIAL  
David C. Nutt

CEMETERIES  
Denzil E. Swift

CODE ADMINISTRATOR  
Charlotte B. Ingram

COMMUNITY COUNSELOR  
James L. Kreinbring

FIRE AND INSPECTION SERVICES  
Stuart C. Corpieri, Chief

LIBRARIAN  
Patricia Eckels

PARKS AND RECREATION DIRECTOR  
Henry R. Tenney

POLICE  
Roland M. Lee, Chief

PUBLIC WORKS DIRECTOR  
Richard Hauger

SEWERS AND WASTE WATER TREATMENT  
Donald W. Chamberlain, Supt.

TREE WARDEN \*  
Peter S. White

VISITING NURSE SERVICE  
Linda Cullen, Acting Director

\* Resigned 5/23/77

APPOINTED BOARDS AND COMMISSIONS

	TERM EXPIRES
<b>BUILDING CODE ADVISORY</b>	
Levi M. Johnston, Chairman <sup>+</sup>	1978
Charles Bean	1979
Richard Burnham	1979
Fred Fellows	1980
Jon C. Woodbury	1980
 <b>CONSERVATION COMMISSION</b>	
Ann H. Crow, Chairman <sup>+</sup>	1978
Allen L. King	1978
Warren F. Daniell	1979
Sandra Miller	1979
Bruce M. Koloseike	1979
Roger B. Arend	1980
Thomas A. Linell	1980
 <b>FINANCE COMMITTEE</b>	
Charles E. Widmayer, Chairman	1980
John Hinsley <sup>+</sup>	1978
Frederick E. Webster, Jr. <sup>+</sup>	1978
William Breed	1979
David M. Cioffi	1980
Mary Ann Harris	School Rep.
Roy W. Banwell	Selectman Rep.
 <b>HEALTH COUNCIL</b>	
Frances Field, Chairman	1979
Dr. Louis Matthews <sup>+</sup>	1978
Lee Arend	1979
Frances Murray	1979
Dr. Frank Foster	1979
Jean Robinson	1979
Tirzah Sweet	1980
Dr. Robert Chapman	1980
Charlotte Faulkner	1980
Larry Cornell	School Rep.
Martha S. Solow	Selectman Rep.

<sup>+</sup>Term expires 1978

\*Resigned

PARKING AND TRANSPORTATION BOARD	TERM EXPIRES
Dr. Harte C. Crow, Chairman <sup>+</sup>	1978
Jack H. Nelson	1978
Robert F. Kirk	1979
Frank M. Logan	1979
Emil Rueb	1980

PARKS AND RECREATION BOARD	TERM EXPIRES
Myron L. Cummings, Chairman	1979
Ralph Manuel	1978
Maris O. Noble	1979
Forrest P. Branch	1979
Marilyn W. Black	1980
Thomas E. Byrne	1980
Kathleen Finney	1980
Stephen V. F. Waite	Selectman Rep.

PLANNING BOARD	TERM EXPIRES
Dr. Walter L. Eaton, Jr.	1979
Frances Wales <sup>+</sup>	1978
John D. Schumacher <sup>+</sup>	1978
Brian F. Walsh	1980
Richard McGaw	1982
Donald deJ Cutter	1982
Martha S. Solow	Selectman Rep.

ZONING BOARD OF ADJUSTMENT	TERM EXPIRES
David H. McIntire, Chairman	1980
Richard F. Winters <sup>+</sup>	1978
David Holbrook <sup>+</sup>	1978
Barbara Morin	1979
Dominick J. Zappala	1982
Betty I. Fanelli	Alternate
Marcia H. Baldwin	Alternate

<sup>+</sup>Term expires 1978

WARRANT FOR ANNUAL TOWN MEETING

GRAFTON, ss

TOWN OF HANOVER

TO THE INHABITANTS OF THE TOWN OF HANOVER, NEW HAMPSHIRE, who are qualified to vote in Town affairs.

TAKE NOTICE AND BE WARNED that the Annual Town Meeting of the Town of Hanover, New Hampshire will be held in Webster Hall, Wentworth Street, Hanover, New Hampshire on Tuesday, March 14, 1978 at 8 a.m. to act upon the following subjects: (THE MEETING WILL BE FORMALLY CONVENED AT 8 A.M. AT WHICH TIME THE POLLS IN WEBSTER HALL WILL OPEN FOR VOTING BY BALLOT FOR THE ELECTION OF TOWN OFFICERS AND VOTING BY BALLOT ON REFERENDUM QUESTIONS.)

(ALL OTHER ARTICLES WILL BE PRESENTED, DISCUSSED AND ACTED UPON BEGINNING AT 7 P.M. THE POLLS WILL CLOSE AT 8 P.M. OR ONE-QUARTER HOUR AFTER COMPLETION OF VOTING ON THE LAST ARTICLE IN THE WARRANT, WHICHEVER IS LATER UNLESS THE TOWN VOTES TO KEEP THE POLLS OPEN TO A LATER HOUR.)

ONE: (To vote by non-partisan ballot) for the following Town officers:

- Two Selectmen to serve for a term of three years.
  - One Treasurer to serve for a term of one year.
  - One Moderator to serve for a term of two years.
  - One Library Trustee to serve for a term of three years.
  - One Trustee of Trust Funds to serve for a term of three years.
  - One Supervisor of the Checklist to serve for a term of six years.
- And such other Town Officers as may be required by law.

TWO: (By petition) (To vote by ballot) to see if the Town will vote to amend the existing Town Zoning Ordinance so as to decrease the minimum lot size in the Rural Residence Zoning District from three acres to two acres as proposed by petition of Town voters and as set forth in the official copy filed and available to the public at the office of the Town Clerk and as on display on the date of the meeting. The following question is listed on the printed ballots:

"Are you in favor of the adoption of the amendment to the Zoning Ordinance as proposed by petition of voters for the Town of Hanover by amending Table 204.7 of the Town Zoning Ordinance at page 25 so as to reduce the requirement for the minimum area in acres in the Rural Residence District from three acres to two acres?"

The Planning Board is required by law to indicate approval or disapproval of this proposed zoning amendment, on the printed ballot. NH RSA 31:63b. The Hanover Planning Board disapproves this proposed amendment.

(This article will be voted on by printed ballot during the time the polls are open on the day of the meeting beginning at 8 a.m.)

THREE: (By petition) (To vote by ballot) to see if the Town will vote to grant an exemption from the Town property tax for persons owning real property which is equipped with solar energy heating or systems. The following question will appear on the printed ballot:

"Shall we adopt the provisions of RSA 72:62 for a property tax exemption on real property equipped with a solar energy heating or cooling system, which exemption shall be in an amount equal to 100% of the value of the solar heating or cooling system?"

(Under State law, a solar energy heating or cooling system means "a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container." RSA 72:61. This article will be voted on by printed ballot during the time the polls are open on the day of the meeting beginning at 8 a.m.)

FOUR: (To vote by ballot) to see if the Town will vote to increase the permissible value of total assets for expanded elderly exemptions to \$50,000 as amended in RSA 72:43-d. The following question will appear on the printed ballot:

"Shall we adopt the new provisions of RSA 72:43-c relative to expanded exemptions on real estate for the elderly, changing the eligibility requirement that a person may own no more than \$35,000 in assets of any kind to a requirement that a person may own no more than \$50,000 in assets of any kind?"

FIVE: To receive reports from the Selectmen, Town Clerk, Treasurer, Auditor, Collector of Taxes and other Town Officers and to vote on any motion relating to these reports and to receive any special resolution that may be appropriate and to vote thereon.

SIX: To choose the following Town Officers to be elected by a majority vote:

Two auditors each for a term of one year.

One member of the Advisory Assessors Board for a term of three years.

Three fence viewers each for a term of one year.

Two surveyors of wood and timber for a term of one year.

And such other officers as the Town may judge necessary for managing its affairs.

SEVEN: To raise and appropriate such sums of money as the Town judges necessary to pay the expenses of the Town during the 1978 fiscal year for the purposes set forth in the Town Budget and further to accept and expend gifts of money and/or personal property for the purposes intended by any donor and in addition, to apply, receive and expend any Federal or State Assistance for the uses set forth in the Town Budget, not anticipated as of the Annual Town Meeting, and to account to the voters of the Town for all such additional receipts and expenses.

EIGHT: To see if the Town will vote to appropriate and authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 as amended for use as setoffs against budget appropriations in the amounts indicated; namely General Fund - \$69,731; Fire Fund - \$19,967; Sidewalk - \$1,066 and, further to authorize the Selectmen to make pro rata reductions in the amounts if estimated entitlements are reduced or take any other action hereon.

NINE: To see if the Town will vote to appropriate and authorize the withdrawal from the Anti-recession Fund for use as a setoff against the General Fund Budget or to take any other action thereon.

TEN: (By petition) to see if the Town will vote to raise and appropriate the sum of \$1,415 to be paid to the Dartmouth-Lake Sunapee Region Association for promotional activities.

ELEVEN: To see if the Town will vote to authorize the Selectmen to assign to the supervision of the Conservation Commission certain Town owned lands formerly occupied by highways bearing Goldthwaite-King numbers including 1a, 2e, 15, 20, 24b, 29, 47b, 53, 56, 104 and 110N.

(These lands were formerly occupied by highways which past Town Meetings have completely discontinued. Such lands were reserved by the original proprietors of the Town for highway use and not assigned or sold to individual landowners. On the discontinuance of the highways, the lands reverted to Town ownership. The location of these lands will be shown on a map at the Town Meeting.)

TWELVE: To see if the Town will vote to discontinue the following highways as open highways and make such highways subject to gates and bars as provided in RSA 238:1 and 2.

- 2a from Reservoir Road across the bridge east of Camp Brook easterly to the intersection of Wolfeboro and Grasse Roads near the north-westerly end of the lower reservoir.
- 2c from Mason's Four Corners, so-called, at the junction of Highway No. 16 and the Wolfeboro Road easterly to Dogford Road
- 12/25 from the east side of the Three Mile Road south of where the DOC trail to the Fred Harris cabin leaves it southerly to the three and one half mile line near the site of Thomas Nevin's place and then southwest-erly back to the Three Mile Road by the Norman Arnold place.
- 23S the southerly section of the Wardrobe Road from the end of the northerly section already subject to gates and bars southward to the Goodfellow Road.
- 24a Paine Road from its junction with Highway No. 16 south of the upper reservoir to a point on it 600 feet from the Dogford Road.
- 27 from the Three Mile Road near the DOC trail to Fred Harris cabin approximately S 35° E and 1500 feet to the site of Abel Bridge-  
man's place.
- 30 from the easterly end of Morgan Road for one half mile along the northern boundary of the original fifteenth 100 acre lot east of the three mile line which appears to co-  
incide with the northern boundary of pre-  
sent Lot No. 5-63.
- 34 from the junction of Grasse and Wolfeboro Roads northerly to Lyme Road near the W. Fullington place.
- 35 from the Dogford Road just south of the junction of Highway No. 41 to the north-  
westerly corner of Lot No. 9-3 where it  
intersected the old Half Mile Road (High-  
way No. 1a).
- 36 from the end of the road at the A. Iby place northerly around Plummer Hill to a point 12 rods east of the three mile line.

- 38 from the Robert Adams' place off Trescott Road to the Greensboro Road near Great Hollow Road.
- 49 from the junction of Highway No. 74 and Highway No. 49 at the site of the Goss Schoolhouse westerly to the junction with Highway No. 47 at the old stone dam.
- 50 from the southwesterly corner of Lot No. 5-23 to the Joseph Smith cellar hole near former Highway No. 56.
- 51 Bridle Road from Dogford Road to Paine Road
- 64 from Pinneo Road where the half mile line crosses it along Coleman Brook to Dogford Road.
- 84 Visiting Road from Goodfellow Road to the Two Mile Road.
- 108 from the Goose Pond Road north of its junction with Wolfeboro Road southerly to the Canaan line.
- 109 a spur road from Moose Mountain Road near the crossing of Lovejoy Brook and opposite the entrance to Highway No. 47 over Moose Mountain easterly and northerly about 1000 feet dead-ending where it overlooks the Andrew Stewart pond.
- 110S the southerly section of Old Enfield Road from the north line of former Isaac Babbitt's land at the south end of already discontinued Highway No. 110N to the Lebanon line in the southeast corner of town.

(Comment: These highways have not been maintained for five years or more and it is desirable to have these roads formally discontinued and made subject to gates and bars.)

THIRTEEN: (By petition) to see if the Town will vote to raise and appropriate the sum of \$4,545 to help support Headrest, Inc., in return for services to be rendered in 1978.

FOURTEEN: (By petition) to Amend the Town By-Laws insofar as they relate to the power and authority of the Selectmen to prohibit sales of items in the Town of Hanover on any of the sidewalks of said Town, either by ordinance or by any other

claim of statutory right, express or implied, and in particular to revoke the authority of the Selectmen, under Section 7 of the Hanover Town Charter, to regulate sales on the sidewalks of the Town; and to withdraw from the Selectmen any other powers to regulate such sales as may exist under the Town Charter, or by Statute.

FIFTEEN: (By petition) to see if the Town will vote to raise and appropriate the sum of \$8,000 for the purchase of ice time for public recreational skating under the direction of the Parks and Recreation Board.

SIXTEEN: To transact any other business that may legally be brought before this town meeting.

Given under our hands and seal of the Town of Hanover this 23rd day of February 1978.

James W. Campion, III Chairman  
Martha S. Solow  
Stephen V. F. Waite  
Roy W. Banwell, Jr.  
Benjamin Thompson, Jr.

A true copy, Attest:

James W. Campion, III, Chairman  
Martha S. Solow  
Stephen V. F. Waite  
Roy W. Banwell, Jr.  
Benjamin Thompson, Jr.

## HANOVER FINANCE COMMITTEE REPORT

During the past year, the Hanover Finance Committee devoted the greater part of its time to the proposed town and school budgets. The Committee became involved at an earlier stage than usual, and sat in on many of the meetings at which the various town departments and programs went over their separate budgets with the Selectmen. As part of the Dresden Finance Committee, Hanover members also had an early meeting with the high school renovation committee, reviewing the construction plans and the alternative ways of financing the estimated cost of \$1.5 million.

After the preliminary town budget had been assembled, Finance Committee members attended nearly all of the long series of sessions at which the Selectmen reviewed the budget in detail. They were made aware that citizen concern over the rising cost of town government was becoming intense, as evidenced by the petition, signed by 200 or more persons, asking for budget cuts. The increase of approximately \$300,000 in the preliminary gross budget was of concern to the Finance Committee as well, even though all of it could be accounted for by unavoidable increases in just a few categories: wages, fringe benefits (partly mandated by the state), debt service, subsidized housing, and fire protection. Offsetting revenues, federal and state subsidies, and budget cuts made by the Selectmen will result, it is our hope, in no increase, and possibly a slight reduction, in the 1978 general town tax as distinct from fire and sidewalk taxes.

Representatives of Hanover Finance Committee took part also in the December meeting at which Superintendent Raymond Edwards first presented the 1978-79 budgets of the Hanover, Dresden and Norwich school districts. They attended the ensuing meetings at which separate budgets of the Ray School, Richmond School and Hanover High School were examined in detail. As approved by the respective school boards, the Hanover budget was settled at \$1,276,914 and the Dresden budget at \$2,743,019. The estimated tax levy for the former is \$984,394, an increase of only \$13,677 over the previous year's levy. Hanover's share (70.1%) of Dresden revenue to be raised by taxes is \$1,554,734, an increase of \$136,877. The total increase of about \$150,000 for Hanover taxpayers comes, inopportune, at a time when the Dresden District is being asked also to approve a \$1.5 million bond issue for the renovation of the high school. But the Finance Committee sees as unavoidable the main causes of budget growth -- contracted salary increases, higher utility costs, new costs for education of the handicapped as mandated by law, and better maintenance of plant so as to avoid costly repairs later.

Beyond the specifics of town and school budgets for 1978-79, the Finance Committee has addressed itself to the general question of the steady increase in the cost of town government and the danger that the burden of property taxes will freeze out low-income families, thereby bringing about an undesirable change in the character of Hanover. Discussions have dealt with the possibility and the best ways of holding down costs of municipal government and services. Basically, there has been agreement that distinction must be made between what is essential for all and what is merely desirable in the eyes of special-interest groups. The Finance Committee has talked about arbitrary guidelines, and across the board cut versus selective line-items cuts, and the idea that elimination of whole programs would be better than piecemeal reductions. No consensus was reached, but it is hoped that some constructive proposals can be put forward during the coming year. The most hopeful aspect is that there has been an increase in the community's active interest in the problem and that the Selectmen are keenly aware of this intensifying concern. The Finance Committee can advise and the Selectmen can adjudicate and make decisions within their authority, but the town's voting citizens have the ultimate responsibility for setting our standard of living, so to speak, with regard to municipal services and their cost.

Respectfully submitted,

Roy W. Banwell  
William J. Breed  
David M. Cioffi  
Mary Ann Harris

John Hinsley  
Frederick E. Webster  
Charles E. Widmayer,  
Chairman

## REPORT OF THE SELECTMEN

1977 has been primarily a year of consolidation and implementation of previously adopted projects. In addition, in an attempt to establish guidelines to plan the next several years, the Board of Selectmen has received reports suggesting direction in several areas of town planning. The Parking and Transportation Board has submitted a proposal to ease our parking and traffic problems. The Conservation Commission has reported on the town's non-maintained (Class VI) roads and has suggested a plan for their use. A joint School and Town Recreation Study Committee has submitted its report, and the Parks and Recreation Board has proposed a five-year facilities plan. All of these reports are available to the public at the Town Office and the Howe Library. In addition, the Selectmen have established an ad hoc committee to determine the best way to allow for a variety of housing choices for the residents of this community, and an ad hoc committee to develop a plan for satisfactory and economical disposal of the town's solid waste materials. These committees are hard at work, and we expect to have their reports and recommendations within the year.

This year has marked the completion of a revaluation by an outside professional appraisal firm of all the real estate in town. As we expected, this has resulted in a dramatic increase in land values in those areas that had not been assessed for many years, particularly in rural lands. The Selectmen continue to recommend that people whose property qualifies for current use assessment enroll their lands in this program. The procedure will be easier this year when current use applications are combined with the annual inventory form. The Selectmen remind taxpayers that House Bill 152, enacted this year, makes the filing of an annual inventory mandatory; failure to file subjects the taxpayer to a fine. The inventory is a valuable tool for levying taxes, and the Board expects full cooperation with this new policy.

In the area of public works, the Mink Brook sewer project is underway, but has fallen behind schedule due to an unpredicted amount of ledge that was struck during construction. We expect that it will be in operation by July 1st. The Selectmen would like to take this opportunity to express our sincere thanks to the residents in the area of this construction for their cooperation and tolerance during this very difficult construction period. The State has scheduled a resurfacing of the Greensboro/Etna Road area for this coming spring, and it is hoped that things will be back to normal by mid-summer. The reconstruction of Park Street is being designed now. The sewer work and underground services are planned for installation in 1979, and the road should be reconstructed in 1980. Proposed plans will be completed in the next few months, and the Board will provide ample opportunity for citizen comment on this project.

Because Hanover has grown more complex to administer, our elected auditors have advised the Town to conduct professional

outside audits annually. For this purpose the firm of Arthur Andersen has been hired, and we are in the process of completing our second annual audit. At the same time, the Town is instituting a computerized budgeting and bookkeeping system. As expected in any period of transition, there will be a couple of years where it will be difficult to compare budgets, but we hope that in the long run the new system will make the budgeting process easier to administer and the budget easier for taxpayers to understand.

Many taxpayers have expressed concern about the level of service provided by the Town Administration department. In a departure from our usual report format, our Selectmen representative to the administration, Roy Banwell, presents the following report on administrative activities.

#### Comments About Administration of the Town

The Selectmen have pointed out to each other, and the public has pointed out to each Selectman, that administrative duties, staff and costs have increased significantly in 10 years. It is the nature of the duties of this Department that there is no satisfactory physical evidence of productivity in terms of services rendered. Crimes solved, books loaned, and culverts built are all more understandable than papers pushed, but one is nevertheless a consequence of the other.

A first general observation is that the Department is successful. The staff produces acceptable records and reports to satisfy other agencies that fund Town activities, and auditors, and the public that do routine business find the services excellent. Over the years we have all continued to expect that we can walk into the Municipal Building at our convenience and register a car, or pay a bill, or report a pothole and we will be attended to. Some staff savings would result from limited hours and services, and future Selectmen may decide that this is necessary in order to limit our cost.

The Department expenditures are more than \$319,000 per year. About \$45,000 is received in licenses and other fees and grants, and \$194,000 is charged to other departments of the Town for administrative and other financial services performed. The balance of \$80,000 is the net cost of the Department.

The centralization of administration was a management decision made some years ago. Rather than dispersing administrative people at the Fire Building and the Highway garage it was decided to draw the support people together, cross-train them, and achieve better and more efficient services.

A study was made in 1976 of the detailed functions, and attributed their costs to departments. 6.7% is added to budgets, highway for example, to pay for administrative and accounting duties required by particular activities.

This had the effect of grouping administrative staff and making them more visible, and this is probably the reason there are complaints about excessive staff. Good business practice

is in effect, and the appearance of size is a necessary result. It doesn't make sense at the present scale to disperse staff and sacrifice productivity in order to appear small.

The size question has been a plank in every candidate's platform when running for Selectman for the first time. Reports have been prepared by the Department at regular intervals, and they point out clearly that spending \$3,000,000 of taxpayers' and other government's money involves a steadily increasing volume of mandatory transactions and records. This Board as well as their predecessors sees no remedy.

In addition to the mandatory duties the Administration spends a lot of time on support for other groups doing the public business, principally the Selectmen, Planning Board and the ZBA.

Legally the Selectmen could require that these groups maintain their own records, post their own meetings, and administer themselves, but the functions of the Boards and Commissions would certainly be reduced. The Selectmen are of the opinion that citizens who serve should have reasonable support in order that they can attend to policy without the encumbrance of administrative routine.

There are 13 people in the Administration now, and both the Department and the Selectmen are actively seeking ways to reduce, or at the least not increase work load and staff. There are some, but not many, redundant reports and mailings. The revenue administration process as it exists is enormously time consuming and the 1977 computerization will save some time when the systems become familiar tools.

The optional part, the cheerful services provided, certainly irritates some who see inefficiency, but these Selectmen want to preserve this vestige of the small community for a little longer.

## TOWN ACTIVITIES

### BUILDINGS AND GROUNDS DEPARTMENT

Normal maintenance of buildings was accomplished throughout the year. This is done by contract services and Town employees.

Two overhead doors were replaced in the Town Garage. A new Paint Room and Parts Room were partially built in the Town Garage and will be completed this year.

A new heating system will replace the old one at the Municipal Building. A maintenance schedule will be set up for all Town Buildings for maximum use of Town Personnel and contract services.

The Grounds Crew was able to keep abreast of all normal maintenance for the year. They are responsible for 11 cemeteries, the libraries, Municipal Parking Lots, highway islands and green strips, and the Housing for the Elderly. There were 24 regular burials and 9 cremations performed by the Department.

No extreme maintenance problems occurred or are expected for this year.

The Department will buy 4 new hand-mowers and a six-foot, ride-on mower.

### CODE ADMINISTRATION

The building construction handled by the department is summarized below relating the activity to the previous year:

	1976		1977	
	<u>Number of Permits</u>	<u>Cost</u>	<u>Number of Permits</u>	<u>Cost</u>
Total	198	3.2M	280	3.5M
Breakdown:				
Institutions	23	1 M	17	.5M
Single Family Houses	14	.8M	26	1.5M
Commercial	44	.8M	24	.5M
Res. Alt. & Add.	117	.6M	213	1.0M

A new building code and fee schedule was adopted. After 8 months in use, changes have been recommended in the fee schedule to eliminate some of its problems. Revisions to the building code are under consideration and are to be incorporated in a practical method to back-up the code compliance stated on the Certificate of Occupancy. This is a priority item for 1978.

Work for the Planning Board pre-approving all subdivision and Site Plan Review submittals and attending these meetings has been added to the Code Department work. There were 7 subdivisions; 4 pre-application hearings; 8 considered a subdivision; 9 divisions of land and 3 site plan reviews. Preparation

of all work for zoning hearings ready for typing has also been added. There were 27 zoning hearings.

Together with above code revision work, department goals for 1978 are public and contractor acquaintance and education regarding the code and aims of the department.

A new Building Code Advisory Board has been functioning and has assisted in some difficult approval of equipment type decisions.

## CONSERVATION COMMISSION

The Conservation Commission is made up of individuals who have general concerns about the use and protection of Hanover's natural resources combined with specific approaches such as how to lay out a trail, how to protect a streambank, and how to let townspeople know what is available in any particular season.

Sandra Miller designed and carved large wooden signs for the natural areas. Maps and descriptions of the area are being prepared and an effort is being made to develop a connector trail from one urban natural area to another.

Allen King, with the attributes of a detective, tracked down and wrote the history of Hanover's Class VI roads. These town-owned rights-of-way will be placed on the Official town map.

Residents along Hanover's scenic roads responded to a Conservation Commission survey and expressed concerns about the appearance, condition and use of their roads.

A Conservation agreement form is being prepared as a tool for private protection of open space. Through the agreement, land owners will be able to guide the future use of their land.

The funding for the 100 acre Payne Property was completed. The cost of \$16,320 was divided between the Bureau of Outdoor Recreation (\$8,160) and the Conservation Council (\$4,080); thus, the Town's share of the purchase was \$4,080.

## COMMUNITY COUNSELOR

1977 saw the first full year of operation by Community Counselor Jim Kreinbring. The Community Counselor's services, co-funded by the Town of Hanover and the Dresden School District, included a caseload of 43 counseling cases involving adolescents and families of the community. The larger portion of these cases was in the latter part of the year with requests for services increasing steadily. The growing clientele of the Counselor confirms the need in this area and also indicates an increased willingness by young people to utilize a counseling relationship.

Locally administered welfare services showed a caseload of 11 cases. Six of those cases were assisted by the Town of Hanover, 3 were referred to Grafton County for aid, the remaining cases were processed by the Town but financial assistance was provided by other responsible jurisdictions.

This year also marked the opening of the Senior Citizens Drop-In Center at 42 Lebanon Street. The Center features recreational programs, travelogues, field trips and craft instruction for Hanover Seniors. The Center's programs are organized and staffed by the joint efforts of the Community Counselor, the Hanover Recreation Department and some very dedicated community volunteers.

The Community Counselor has also been part of a number of programs involving youngsters of the community; including the ABC Program, the Hanover Diversion Committee and the Board of Directors of the newly formed Upper Valley Youth Services Corporation -- funded to provide appropriate housing and services to area youngsters in high risk environments.

Indications are that 1978 will bring increased involvement with counseling clients and services to young people. The Community Counselor will assume an advisory position to the recently initiated NCAA Volunteers for Youth Program at Dartmouth College. Also the Senior Program at the Drop-In Center may be enlarged to include health maintenance and education programs.

## FIRE DEPARTMENT

There were 503 responses by the ambulance and 573 fire calls for a total of 1076 calls in 1977. The fire loss for 1977 was about \$21,900.

The Training Program was extended to meet the guidelines of the New Hampshire Minimum Standards Commission for Firefighters and for 1978 the Department will move into Phase 2 of this standard.

There was a six month delay on the delivery of the new Aerial Tower, due to unavailability of the chassis and the new delivery date is April 1, 1978. Upon the arrival of this unit a great deal of time will be spent on the training of both full time and on call firefighters.

Again this year, a major emphasis was placed on Fire Prevention with the younger members of the Community, with several programs both at the schools and in the Fire Station.

Recruitment for more on call firefighters into the Hanover Station will continue.

In December 1977 the Town of Hanover undertook two comparison studies to evaluate the Fire Department. The first based on an Urban Data Service report through the International City Management Association, examines manpower, compensation and expenditures based on responses conducted in January 1977. The

survey response is presented by population size, geographic region, metro status and form of government.

The public is dependent on the smooth and continuous operation of the Fire Department, but as costs increase for buildings, equipment and manpower, the departments are hard pressed to maintain adequate levels of service. At the same time, the public continues to demand increased and new services.

Data in this report was intended to provide useful comparisons of the respective costs of compensation and manpower.

In this study, the cost of fire protection to the Town was somewhat lower than comparative communities in the Northeast. As to benefits and salaries, we were just slightly higher on the starting wages and the same for maximum salaries.

It was found that the number of uniformed fire fighters in Hanover is low in number, with the comparative communities, by about three personnel, and a recommendation to increase the force by one man for each of the next three years, would bring us back in line.

The second study, by the Research Triangle Institute, in North Carolina, under a grant from the National Science Foundation, developed a method of measuring the performance of a fire protection system.

Using the information from this report, it was found that in all ratings, except for casualties, the Fire Department was quite effective. This included the number of fires per 1,000 population protected, with Hanover averaging 6.88, and the average community being 9.66. The most marked effectiveness measure being in dollar property loss per \$1,000 of market value, Hanover with only \$ .24 and even the more effective communities at \$ .36.

It was also found that Fire Department expenditures per \$1,000 of market value of protected property in Hanover fell on the low spenders range and on the per capita fell in the high spenders, this being mainly due to the large amount of non-taxable property in the community, as compared to the population.

Use of these reports will enable the fire service to monitor their own performance, provide some useful insights into the strengths and weaknesses of the system, and suggest areas in which these resources might be better allocated.

## GENERAL ADMINISTRATION

1977 was a significant year for the administration. The budget document, the first phase of the automated accounting system, was developed and used in preparing the 1978 budget. Preliminary work has been done on the payroll system, and it is expected to be on-line early in January.

The financial records were audited for the first time in the Town's history by a commercial firm, Arthur Andersen and Co. The statements prepared by the auditors were a contributing factor in securing the favorable interest rate received last July in the sale of \$1.27 million municipal bonds for the purpose of funding capital projects.

On the recommendation of the auditors, a general ledger was established which provides a more comprehensive picture of the Town's financial position. As demand for full financial disclosure by all levels of government grows, Hanover will be in a good position to meet the necessary State and Federal requirements.

Activity in all the divisions of administration continues to increase. Registration for the recreation programs is now handled by the office staff, as is also the sale of hunting and fishing licenses, and the staff provides clerical support to 10 boards, commissions and committees and numerous subcommittees.

The office structure with the flexibility of cross-training has enabled the staff to absorb the increased volume of work and at the same time provide assistance to the many citizens who frequent the Town Office.

## HEALTH COUNCIL

The Health Council has functioned actively in its advisory role regarding health programs and issues of concern of the Selectmen.

Through the Town Manager we are assured that restaurant inspections are being continued and correctly reported. Questions relating to the supervision of curb-side food vendors have been researched and discussed with Dr. MacKay, Town Health Officer, who has made recommendations to the Selectmen for their action in 1978.

Special health services for senior citizens have been initiated with an optional flu immunization program. Future services will depend on a planned survey of needs.

We are particularly pleased with the establishment, in cooperation with School Authorities, of a School Health Committee which is meeting regularly with school nurses and Dr. Storrs, school physician. First, attention is being given to a thorough assessment of Hanover's immunization status, with action to follow as needed.

The Selectmen are supporting the Health Council's desire to sponsor or co-sponsor selected programs of health education for the community in 1978.

Throughout the year, the Health Council has particularly appreciated the interest and involvement of Selectman Martha Solow.

## HIGHWAYS

This year the Highway Department continued with the seal program by sealing Labounty, Goose Pond, part of Ruddsboro, Rennie and North End Roads. 14,000 gallons of oil and 500 tons of stone were used on a total of 5.1 miles.

Overlays were completed on Austin, Valley, Valley Extension, Kingsford, Freeman, Verona, Wren, Butternut and Meadow Lanes, Brook, Blueberry Hill and Grant Roads. 2,050 tons were used on this program.

Quail Drive and Woodcock Lane received a new paved surface using 740 tons.

Reconstruction of Buell Street, Pleasant Street, Buck Road and two miles of Ruddsboro Road were completed. Approximately 8,500 cubic yards of bank run gravel and 3,000 cubic yards of quarried materials, 500 tons of asphalt and 33,000 gallons of oil were used to complete these projects.

1500 feet of guardrail were installed in hazardous areas.

New drainage was installed on the reconstructed roads and also on School Street, Rennie Road, Hovey, Ledyard, Meadow and Mitchell Lanes. A culvert replaced the Sausville Bridge and the Great Hollow Road Bridge was rebuilt. Ditches on Balch Hill and King Hill were stabilized with heavy stone and sealed with asphalt. A total of 2,400 feet of culvert was laid and 25 new catch basins added to the system.

New sidewalk was constructed on Lyme Road. Reconstruction on part of School Street and Prospect Street was also accomplished. A total of 2,300 square yards was laid.

Snow removal included the use of 3,500 cubic yards of sand and 1,000 tons of salt.

Sixty trees were planted and 30 diseased or dead trees were taken down.

One of the graders was traded for an all-purpose excavator. This has given the Highway Department a wider range in use of equipment.

Next year, the Highway Department will continue the sealing by doing Hanover Center Road, Dogford Road, King Hill Road and part of Ruddsboro Road for a total of 10.7 miles.

Overlays will be done on Brook Road, Pine Drive, Heneage Lane, S. Main Street, and Rayton Road, School Street and Huntley Road. Approximately 1,700 tons of asphalt will be used.

Reconstruction of Ledyard Lane, W. South Street, Dana Road, part of Ruddsboro Road, and renovation of the Etna Road and Trescott Road Intersection will be done.

New drainage will be laid between Rip Road and Meadow Lane, Ledyard Lane, Currier Street and on N. Main Street from Elm to Wheelock.

Sidewalk will be replaced in front of Lou's and Putnam's on S. Main Street and in front of Topliff on E. Wheelock Street.

Salt will be used only on designated roads and applied with computerized spreaders. This will require a greater amount of sand.

Emphasis will be placed on the removal of diseased elms and infected branches. Work will be done on Public and Private elms in the Compact Area. This will increase the tree budget approximately 50%.

An Equipment Department will be formed from part of the Highway Department. This will require no new personnel. They will trade two dump trucks and a loader for new ones.

## HOWE LIBRARY

Howe Library continued to be a busy center of community activity during 1977. Sunday hours were added, as an experiment, during the months of October through April. The community's response to this innovation was enthusiastic and the library will continue to be open from 2-5 p.m. during these same months in 1978. Public library service is now provided by Howe Library 62 hours a week, increasing to 65 hours during the winter and "mud" months.

There were 6,036 registered borrowers at the year's end, of whom 4,321 were adults, 1,053 were students from grades 7 to 12, and 537 were children. 131,463 books and other library materials were circulated during the year. Both the number of children registered and the circulation to children dropped slightly, probably reflecting the trend toward a lower birth rate and a smaller preschool and elementary school population. Adult registration and circulation both increased slightly over last year.

Although circulating books and other materials continued to be the library's primary function, 1977 saw increased activity in reference service and an emphasis on upgrading the reference collection, in response to community requests. With augmented book funds in 1978, a sound beginning can be made toward providing more current information in many of the non-fiction subject areas. 2,775 volumes were added to the library's holdings in 1977, of which 631 were gifts.

Development of cultural and educational programming provided an opportunity for Upper Valley residents to share their interests and knowledge with their neighbors. 51 adult programs were offered in 1977, among them two popular series of lectures, "You and the Law," and "Speaking of Books." Children's programs numbered 259, including story hours, puppet shows, films and school visits. Total attendance at all library programs was 5,900.

The Mayer and Murray Rooms continued to be heavily used by educational, cultural and civic groups. 68 different groups used the rooms 296 times during 1977. The library sponsored the first annual Elden Murray Photography contest and exhibit in the spring, and held 10 other exhibits of the work of area artists and craftsmen during the year.

Supporting all this activity was the work of dedicated volunteers of all ages, who gave 3,534 hours to assisting with circulation and reference work, book processing, and special programming. This is nearly the equivalent of 2 full-time positions being filled by community-spirited men and women, to whom we are most grateful.

## ETNA LIBRARY

The main change at the library this year was the hiring of a new librarian. Mary Jane Cook, the former librarian, moved to New York in April and Ila Douple took over at that time. Ila, a former teacher, has kept the library well organized and has brought in many new ideas.

An open house was held in the spring to introduce the library to new users and to introduce Ila as the new librarian. The open houses which we have held these last two springs have been very successful in bringing in new users and will certainly be continued in the future.

While the final figures are not yet in, earlier figuring shows an increase in circulation over last year. The story hours were very well attended this summer, in spite of the fact that we were closed for several weeks this summer because of the sewer construction in front of the library. (The drilling was extremely loud and it was very difficult to find parking.) The story hours included not only stories but also songs and, on occasion, movies.

The Dartmouth Bookstore donated a 1977 set of the Book of Knowledge Encyclopedia in memory of David Hewitt, who was at the time of his death a Trustee of the library. Having an up-to-date encyclopedia will be a great addition to the Library.

We have decided to add a few educational toys and puzzles for circulation. In particular, we are looking for the sort of thing which will help a child develop certain skills but which a family would not necessarily want to keep around for a great length of time. So far, we have acquired a couple of puzzles and three toys. They are circulating, but since most did not come until the last two weeks in December, we have not had them long enough to know how well they will do.

Construction of the toilet facilities in what is now the vault is scheduled to start any time.

## PARKS AND RECREATION DEPARTMENT

The Hanover Parks and Recreation Department has completed its third full year of operation. The Department offered over 35 programs each quarter totalling over 140 programs each year. Statistics show that individual attendance in Recreation has grown from 2,860 in 1976 to 3,700 in 1977. This is an increase of 22%. It is estimated that more than half the people in Hanover participated in a Recreation Program in one form or another during the year.

In 1977, the Department operated at full capacity with the hiring of Nancy Fritsche as Assistant Director. Her role has been to increase programs in the non-athletic area. The Recreation Volunteer Program increased to over 100 people in 1977.

Another 1977 accomplishment was the formation of the Joint Study Committee from the Dresden School Board and the Parks and Recreation Board. This group outlined 19 areas of concern for Recreation in the community which will form the basis of a development plan submitted to the Selectmen in 1978. 1977 also brought the official opening of the Senior Center at 42 Lebanon Street. 1977 also saw the formation of an Upper Valley Recreation Association comprised of Recreation Directors from Hanover, Lebanon, Hartford and Woodstock. The Association is studying three areas: (1) increase in media outlets, (2) guidelines for programs, and (3) developing regional programs and facilities.

### PLANNING BOARD

The duties of the Planning Board are basically two-fold: (a) The administration of existing ordinances and regulations, i.e. site plan review and subdivision; and (b) Long-range planning.

The Board currently meets weekly, reserving at least two meetings per month for long-range planning.

The major 1977-78 project is a complete revision of the subdivision regulations. An ad-hoc committee composed of Board members and appointed citizens has completed a draft of a new document which has undergone revision by the Board. Following review and further revision by a planning consultant, the new regulations should be ready for public hearings in early 1978.

The current zoning ordinance requires changes to bring it into conformity with changes in the Federal Flood-Plan Management requirements. A proposal to this effect will appear on the 1978 Warrant.

1977 saw the growth of interaction with other town boards, especially the Conservation Commission and the Parking and Transportation Board. It is anticipated that this will lead to the fulfillment and expansion of the current master plan.

Other projects for 1978 include acceptance of the official town map and revision of inconsistencies in the current zoning map, especially in the Mink Brook area.

The Board would like to express its appreciation to Marge Boley and Stu Templeton for their many years of work on the Board; and especially for their tenure as chairmen.

## POLICE DEPARTMENT

The Hanover Police Department Annual Report for the year 1977 shows a total of 655 criminal and motor vehicle arrests and summonses were issued by the department and prosecuted in the Hanover District Court. This represents a slight decrease of 14 cases over 1976. Burglary, larceny, narcotic law offenses and vandalism form the bulk of the criminal cases, while speeding, unregistered vehicles and yellow line violations head the list of motor vehicle violations.

The Detective Division was expanded in July this past year when Patrolman Nicholas Giaccone was promoted to Detective and Sgt. William Moore was promoted to Detective Captain. They are at this time in the process of setting up a crime prevention program for the Town of Hanover. Through the initiative of the Detective Division, a Diversion Program was put into effect last fall. This program enables Juveniles who are first offenders, an opportunity to voluntarily be placed in a responsible work program instead of going through Juvenile Court procedure. The preliminary results of this program have been overwhelmingly positive. During the past year, over \$56,000 worth of property was reported stolen in Hanover. Over \$22,000 of this property was recovered which is a 39% recovery rate, far above the national average.

In September of 1977, the Patrol Division was reorganized, during which time Deputy Chief James Collins was made directly responsible for the operations of the Patrol Division, which includes traffic control, animal control, parking and records. At the same time, patrol officer Carl Woodward was promoted to Sargent. This reorganization has resulted in better supervision of the two night shifts as well as improved traffic control procedures, especially on Main Street during rush hour traffic. Complaints handled and services provided by patrol officers during 1977 amounted to 7,167. The patrol officers also investigated 307 motor vehicle accidents during 1977. Only 28 of these involved personal injury and three of them were pedestrians. We have now gone 28 years without a pedestrian fatality in the Town of Hanover.

There were over 36,000 parking tickets issued in the Town of Hanover during 1977. This represents an increase of over 6,000 tickets over last year's total number. In addition, parking meter revenue in 1977 amounted to over \$65,000. which was \$5,000 higher than last year's total.

Last year all officers received in-service firearms training along with special officers. In addition, most officers attended various schools throughout the State that were sponsored by the N.H. Police Standards and Training Council. In 1978, the major emphasis will be on specialized training schools, such as the Crime Prevention Institute Course, Advanced Fingerprinting Course and the Command Officer's Training School offered at Babson College.

The Upper Valley Regional Dispatch Center handled over 105,000 recorded calls and transmissions in 1977. There were over 500 ambulance calls, and almost 1,000 fire calls were handled. Over 300 man-hours were used on assisting in parking problems in Hanover through the handling of parking tickets, phone calls, and walk-in visits.

We were involved with the Community Medicine Program through Dartmouth College in obtaining emergency communications equipment for the area. A fire repeater radio system installed on Moose Mountain in Hanover through the Mutual Aid Fire Association is helping to give better radio coverage for fire protection in the area.

Our association with other law enforcement agencies has continued and a new association for dispatchers is in the forming through the efforts of the New Hampshire State Police.

## SEWERS

1977 construction included the extension of the Brook Road Sewer Line and the replacing of portions of O'Leary Avenue and School Street Sewer Lines by the Department. Contractors completed the construction portion of the Mink Brook-Etna Sewer and Great Hollow Road Extension. Dartmouth College extended the main sewer along a new section of Low Road. The City of Lebanon is constructing a line to serve Pinewood Village, and this line will tie into the Hanover system at Wyeth Road.

Work at the Treatment Plant included repair of a major washout around the grit chamber area and the installation of a chlorine leak detector which is being tied into the Dispatch Center. The Department also took over the operation and maintenance of a pumping station at Storrs Pond, bringing the total number of pumping stations to nine.

Other activities of the Sewer Department have included the grading, seeding and planting of trees on a large portion of the gravel pit; providing water to several homeowners who lost their water supply due to dry weather or the construction of the Mink Brook-Etna Sewer Line; and assisting the Highway Department with snow removal, hauling gravel, and drainage construction.

Two 3-day training sessions on laboratory procedures and electrical maintenance were sponsored by the N.E. Regional Waste Water Institute. All personnel are participating in an EPA sponsored correspondence course covering waste water collection and treatment. The Superintendent of Sewers continues to serve as a Director of the N.E. Water Pollution Control Association and participate in their programs.

Hoyle, Tanner & Associates of Manchester, N.H. have been chosen to do the design work for the Treatment Plant expansion, Park Street Interceptor, and the Infiltration/Inflow Evaluation. However, the lack of a Federal Appropriation is holding up the construction of the Interceptor scheduled in 1978 and the Treatment Plant addition scheduled for 1979.

## VISITING NURSE SERVICE

The Hanover Visiting Service has been a central focus of attention during 1977. Policies, staffing and funding have all demanded intense review. The Health Council committees have worked closely with the agency staff, Town Manager and a paid consultant in a mutual effort to bring Hanover back into the company of fully certified agencies. A contractual agreement was developed with the Lebanon Area Health Council, making it possible for Hanover children to attend the Well Child Clinic in that community.

The Visiting Nurse Service is now a member of the Community Health Care Association of New Hampshire. We are also receiving a generous amount of help from State personnel.

The Hanover Visiting Nurse Service has added a Director/Supervisor to its staff. Presently this Service is budgeted for two full-time nurses, one part-time nurse, and a physical therapist who is under contract.

The Hanover Health Council has been of great assistance to the Visiting Nurse Service. The guidelines which were developed by the Council in 1976 have met with much success.

During 1977 a monthly In-service Program for Visiting Nurses in the Upper Valley area was developed by the State Public Health Nurse, Sandra Hair.

In 1978 the Hanover Agency will host two programs, one dealing in nutrition and one dealing with urinary and bowel diversions. The 1978 projects for this Agency are many. A few that take priority are:

1. increased services for the elderly
2. to establish a volunteer group for the Agency
3. to increase health education in the community
4. to continue with staff development

### Visiting Nurse Statistics:

1. Patients admitted in 1977 -- 85
2. Patients discharged in 1977 -- 52
3. Total number of Nursing Home Visits made -- 1886  
(up 9.3% from 1976)
4. Health Supervision Visits -- 17
5. Total number of Physical Therapy patients admitted -  
21
6. Total number of Physical Therapy visits -- 626
7. Newborn baby visits -- 30
8. Well Child Visits -- 33

## ANIMAL CONTROL

	<u>1976</u>	1977
Total Number of Complaints:	961	986
Dogs Handled:	472	479
In Sewer District:	401	403
Outside Sewer District:	71	76
Dogs Licensed:	672	556
		(6 Kennel Lic's.)
Dog Bite Cases:	5	10
Lost Dogs Found & Returned to Owners:	28	33
Dogs hit by cars:	9	4
Dogs Destroyed:	6	7
		(3 running deer)
Dogs taken to Shelter:	2	26
Unclaimed dogs:	7	17
Dogs placed in new homes:	4	17
Other animals handled:	171	227
Cats:	44	46
Cats placed in new homes:	8	24
Cats taken to Shelter:	0	2
Cats destroyed:	8	15
Raccoons handled:	9	29
Skunks:	78	87
Woodchucks:	14	25
Fox:	--	2(w/Mange)
Horses & ponies:	--	3
Pigs:	--	5

Miscellaneous animal control assignments:

- 7 bat complaints
- 8 complaints about dogs running deer
- 5 bird complaints
- 1 snake complaint

Rendered assistance to Lebanon Police on 4 occasions:

- 2 Dog complaints
- 1 300-lb Pig that turned into a 600-lb Boar
- 1 Deer that jumped through a window at the High School

Removed a mother raccoon & babies from child's toy box on Has-kins Road. Raised babies then let go to nature. Raised two baby raccoon found on Chief Lee's front lawn and let go to nature. Went into storm drain on Claflin Circle and freed dog caught there. Called out at 1 a.m. to render assistance to Ambulance Crew at Housing for the Elderly; dog wouldn't let crew near owner. Took 3 skunks out of people's homes; 1 in bedroom and 2 in kitchens. Burned out White Hornets nest on Chase Road. I received one bite from a dog this year.

Other duties:

Administrative relays - Assist Police-Transportation-relay pick up items-feeding prisoners-bicycle registrations-and V.I.N. Confirmations.

TOWN OF HANOVER, NEW HAMPSHIRE  
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SUPPLEMENTARY FINANCIAL INFORMATION  
DECEMBER 31, 1977

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AUDITOR'S REPORT

To the Honorable Chairman and Members of the Board of Selectmen, Town of Hanover, New Hampshire:

We have examined the financial statements of the various funds and group of accounts of the TOWN OF HANOVER, NEW HAMPSHIRE as of December 31, 1977 and for the year then ended, listed in the accompanying index to financial statements. 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.

As discussed in Note 1, the Town has not maintained a complete record of its fixed assets, and, accordingly, a statement of fixed assets required by generally accepted accounting principles, is not included in the accompanying financial statements.

In our opinion, the financial statements referred to above present fairly the assets, other than fixed assets, and liabilities of the various funds and group of accounts of the Town of Hanover, New Hampshire as of December 31, 1977 and their respective revenues and expenditures and changes in fund balances for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

February 3, 1978

TOWN OF HANOVER, NEW HAMPSHIRE  
COMBINING BALANCE SHEET  
DECEMBER 31, 1977

<u>ASSETS</u>	<u>GENERAL FUND</u>	<u>FEDERAL REVENUE SHARING FUND</u>	<u>PARKING FUND</u>
Cash	\$153,362	\$ 2,290	\$189,033
Investments (Notes 1 & 5)	718,657	20,242	--
Taxes Receivable (Note 1)	248,585	--	--
State & Federal Funds Rec'able	51,463	22,744	--
Other Receivables	224,499	--	--
Reserve for Receivables	(472,864)	--	--
Due (to) from Other Funds (Note 2)	827,732	--	(2,496)
Investment in Water Company (Note 4)	73,200	--	--
Amount to be Provided for Retirement of Long Term Debt (Notes 1, 2 & 3)	--	--	--
	<u>\$1,824,634</u>	<u>\$45,276</u>	<u>\$186,537</u>

LIABILITIES & FUND BALANCES

Notes Payable (Note 3)	\$ --	\$ --	\$ 73,500
Bonds Payable	--	--	--
Accounts Payable & Accrued Expenses	170,201	--	6,000
Due to School Districts (Note 6)	1,229,279	--	--
Appropriated Fund Balances:			
General	65,068	--	--
Sewer (Deficit)	(34,391)	--	--
Fire (Deficit)	26,980	--	--
Sidewalk	3,090	--	--
Capital Reserve (Note 5)	364,407	--	--
Unappropriated Fund:			
Parking	--	--	107,037
Capital Projects (Note 2)	--	--	--
Restricted Funds:			
Trust Funds	--	--	--
Federal Revenue Sharing	--	45,276	--
	<u>\$1,824,634</u>	<u>\$45,276</u>	<u>\$186,537</u>

The accompanying notes are an integral part  
of these statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
COMBINING BALANCE SHEET  
DECEMBER 31, 1977

<u>CAPITAL PROJECTS</u>	<u>GENERAL LONG-TERM DEBT AND INTEREST GROUP OF ACCOUNTS</u>	<u>TRUST FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
\$ 1,315	\$ --	\$ --	\$ 346,000
--	--	252,281	991,180
--	--	--	248,585
1,265,262	--	--	1,339,469
--	--	--	224,499
--	--	--	(472,864)
(821,571)	--	(3,665)	--
--	--	--	73,200
--	2,179,000	--	2,179,000
\$ <u>445,006</u>	\$ <u>2,179,000</u>	\$ <u>248,616</u>	\$ <u>4,929,069</u>
\$ --	\$ 399,000	\$ --	\$ 472,500
--	1,780,000	--	1,780,000
309,028	--	--	485,229
--	--	737	1,230,016
--	--	--	65,068
--	--	--	(34,391)
--	--	--	26,980
--	--	--	3,090
--	--	--	364,407
--	--	--	107,037
135,978	--	--	135,978
--	--	247,879	247,879
--	--	--	45,276
\$ <u>445,006</u>	\$ <u>2,179,000</u>	\$ <u>248,616</u>	\$ <u>4,929,069</u>

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>GENERAL</u> <u>GOVERNMENT</u>	<u>FIRE</u>
REVENUES:		
Taxes	\$ 845,446	\$418,520
Licenses and permits	141,380	--
Federal & State Revenues & Grants	660,837	--
Service Charges	118,233	7,693
Investment Earnings	76,519	--
Other Revenues	12,772	1,495
	<u>\$1,855,187</u>	<u>\$427,708</u>
EXPENDITURES:		
Governance & Coordination	\$ 201,952	\$ --
Safety Services	360,198	390,410
Human Services	358,969	--
Public Services	901,455	--
Debt and Interest	77,767	12,287
	<u>\$1,900,341</u>	<u>\$402,697</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (45,154)	\$ 25,011
Fund Balance - Beginning of Year	<u>110,222</u>	<u>1,969</u>
Fund Balance - End of Year	\$ <u><u>65,068</u></u>	\$ <u><u>26,980</u></u>

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

<u>SEWER</u>	<u>SIDEWALK</u>	<u>TOTAL</u> <u>GENERAL FUND</u>	<u>1977</u> <u>BUDGET</u>
\$ --	\$18,973	\$1,282,939	\$1,278,171
--	--	141,380	126,397
17,546	--	678,383	707,188
262,267	--	388,193	437,694
--	--	76,519	40,820
4,348	2,415	21,030	53,087
<u>\$284,161</u>	<u>\$21,388</u>	<u>\$2,588,444</u>	<u>\$2,643,357</u>
\$ --	\$ --	\$ 201,952	\$ 210,742
--	--	750,608	766,524
--	15,883	374,852	358,980
238,826	--	1,140,281	1,236,130
92,895	--	182,949	141,934
<u>\$331,721</u>	<u>\$15,883</u>	<u>\$2,650,642</u>	<u>\$2,714,310</u>
\$(47,560)	\$ 5,505	\$ (62,198)	\$ (70,953)
<u>13,169</u>	<u>(2,415)</u>	<u>122,945</u>	
<u>\$(34,391)</u>	<u>\$ 3,090</u>	<u>\$ 60,747</u>	

The accompanying notes are an integral part  
of these financial statements.

STATEMENT OF CHANGES IN CAPITAL  
RESERVE FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31,1977

Fund Balance - Beginning of Year	\$285,418
Additions:	
Current Years Amounts Provided from General Fund	147,476
Investment Earnings	18,679
Deductions:	
Equipment Purchases and Other Transfers	<u>87,166</u>
Fund Balance - End of Year	<u><u>\$364,407</u></u>

FEDERAL REVENUE SHARING FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

REVENUES:

Federal Revenue Sharing Entitlement	\$ 85,292
Investment Earnings	1,337
	\$ 86,629

EXPENDITURES:

Transferred to General Fund:		
Governance and Coordination	\$11,048	
Safety Services	44,193	
Human Services	18,414	
Public Services	49,103	122,758

Excess of Expenditures over Revenues	\$(36,129)
Fund Balance - Beginning of Year	81,405
Fund Balance - End of Year	\$ 45,276

The accompanying notes are an integral part  
of these financial statements.

PARKING FUND - STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

REVENUES:	<u>BUDGET</u>	<u>ACTUAL</u>
Metered Parking Fees	\$ 63,000	\$ 65,081
Parking Fines	37,000	46,172
Permit Parking	41,040	25,663
Investment Earnings	9,700	4,148
	<u>\$150,740</u>	<u>\$141,064</u>
 EXPENDITURES:		
Collection and Enforcement	35,581	35,581
Lease Expense	6,075	6,603
Peripheral Parking Expense	22,530	25,489
Ground & Building Maintenance	6,500	4,499
Meters and Supplies	3,650	1,641
Capital Outlays	12,405	7,034
Allocated Administrative Costs	18,348	18,350
Other	11,630	14,155
	<u>\$116,719</u>	<u>\$113,352</u>
Excess of Revenues over Expenditures	<u>\$ 34,021</u>	\$ 27,712
Fund Balance - Beginning of Year		79,325
Fund Balance - End of Year		<u>\$107,037</u>

The accompanying notes are an integral part  
of these financial statements

TOWN OF HANOVER, NEW HAMPSHIRE  
CAPITAL PROJECTS FUNDS - STATEMENT OF REVENUES  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>TOTAL</u>	<u>MINK BROOK SEWER</u>
REVENUES:		
Federal and State Matching Funds		
Accured (Note 5)	\$1,423,015	\$1,417,363
Investment Earnings	756	756
Proceeds of Issuance of Bonds	1,270,000	350,000
Transfer from General Fund	34,311	--
EXPENDITURES:		
Project Expenditures	<u>(2,003,939)</u>	<u>(1,958,100)</u>
Excess (Deficit) of Revenue over Expenditures	\$ 724,143	\$ (189,981)
Fund Balance (Deficit) Beginning of Year	<u>(588,165)</u>	<u>329,329</u>
Fund Balance (Deficit) End of Year (Note 1)	\$ <u>135,978</u>	\$ <u>139,348</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
CAPITAL PROJECTS FUNDS - STATEMENT OF REVENUES  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

<u>SEWER FACILITIES PLAN</u>	<u>MUNICIPAL BUILDING</u>	<u>FIRE STATION</u>	<u>HOUSING PROJECT</u>
\$ 5,652	\$ --	\$ --	\$ --
--	--	--	--
--	120,000	300,000	500,000
--	2,674	3,157	28,480
(5,950)	--	--	(39,889)
<u>\$ (298)</u>	<u>\$122,674</u>	<u>\$303,157</u>	<u>\$488,591</u>
<u>(3,052)</u>	<u>(122,694)</u>	<u>(303,157)</u>	<u>(488,591)</u>
<u>\$<u>(3,350)</u></u>	<u>\$ <u>====(20)</u></u>	<u>=====</u>	<u>=====</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
GENERAL LONG-TERM DEBT AND INTEREST  
GROUP OF ACCOUNTS  
BALANCE SHEET  
DECEMBER 31, 1977

Amount to be Provided for Retirement of Long Term Debt	<u>\$2,179,000</u>
1963 Sewer Bonds Payable	110,000
1970 Sewer Bonds Payable	400,000
1972 Municipal Building Bonds Payable	420,000
1973 Senior Citizen Housing Bonds Payable	500,000
1974 Howe Library Demand Note Payable (Note 3)	399,000
1976 Sewer Bonds Payable (Guaranteed by State of N.H.)	350,000
	<u>\$2,179,000</u>

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
GENERAL LONG-TERM DEBT AND INTEREST  
GROUP OF ACCOUNTS

STATEMENT OF TOWN DEBT  
FOR THE YEAR ENDED DECEMBER 31, 1977

<u>DESCRIPTION</u>	<u>AMOUNT AUTHORIZED</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ISSUE</u>	<u>INTEREST RATE</u>
1963 Sewer Bonds	\$450,000	July 1, 1963	\$390,000	2.90%
1970 Sewer Bonds	850,000	Dec. 1, 1970	750,000	4.25%
1972 Fire Station and Municipal Building Renovation General Obligation Bonds	420,000	Aug. 1, 1977	420,000	4.70%
1973 Senior Citizen Housing General Obligation Bonds	500,000	Aug. 1, 1977	500,000	4.70%
1974 Howe Library Demand Note Payable	490,000	May 12, 1975	399,000	5.25%
1976 Sewer Bonds	350,000	Aug. 1, 1977	350,000	3.75%
1977 Sewer Bonds	450,000	Unissued	--	--

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
GENERAL LONG-TERM DEBT AND INTEREST  
GROUP OF ACCOUNTS

STATEMENT OF TOWN DEBT  
FOR THE YEAR ENDED DECEMBER 31, 1977

<u>PRINCIPAL AMOUNT OUTSTANDING BEGINNING OF YEAR</u>	<u>BORROWINGS</u>	<u>RETIREMENTS</u>	<u>PRINCIPAL AMOUNT OUTSTANDING END OF YEAR</u>
\$130,000	\$ --	\$20,000	\$ 110,000
450,000	--	50,000	400,000
--	420,000	--	420,000
--	500,000	--	500,000
399,000	--	--	399,000
--	350,000	--	350,000
--	--	--	--
<u>\$979,000</u>	<u>\$1,270,000</u>	<u>\$70,000</u>	<u>\$2,179,000</u>

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
GENERAL LONG-TERM DEBT AND INTEREST

GROUP OF ACCOUNTS

OUTSTANDING DEBT SERVICE

EXCLUDING 1974 HOWE LIBRARY NOTE PAYABLE (NOTE 3)

DECEMBER 31, 1977

<u>FOR THE YEARS ENDING DECEMBER 31</u>	<u>CURRENT YEAR DEBT SERVICE (PRINCIPAL &amp; INTEREST)</u>	<u>REMAINING PRINCIPAL &amp; INTEREST TO BE PROVIDED</u>	
		<u>PRINCIPAL</u>	<u>INTEREST</u>
1977	\$ 92,895	\$1,780,000	\$460,161
1978	281,555	1,575,000	383,606
1979	273,170	1,370,000	315,436
1980	264,785	1,165,000	255,651
1981	256,400	960,000	204,251
1982	243,015	760,000	161,236
1983	164,775	630,000	126,461
1984	144,160	515,000	97,301
1985	138,981	400,000	73,320
1986	83,800	335,000	54,520
1987	75,745	275,000	38,775
1988	67,925	220,000	25,850
1989	65,340	165,000	15,510
1990	62,755	110,000	7,755
1991	60,170	55,000	2,585
1992	57,585	---	---

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
TRUST FUNDS - STATEMENT OF  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1977

Fund Balance - Beginning of Year	\$196,090
Investment Earnings	15,191
Disbursements	(4,402)
Receipt of Custodial Funds From School Department	<u>41,000</u>
Fund Balance - End of Year	<u>\$247,879</u>

The accompanying notes are an integral part  
of these financial statements.

TOWN OF HANOVER, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1977

1. Summary of Significant Accounting Policies  
Basis of Presentation

The accompanying financial statements include the financial transactions of the Town of Hanover, New Hampshire, except for those transactions involving the Dresden and Hanover School Districts which are separate taxing authorities and the Howe Library Corporation, Hanover Housing Authority and Upper Valley Regional Emergency Medical Care Service which are separate entities.

Fund Accounting

The Town utilizes fund accounting procedures whereby, for accounting and reporting purposes, resources for various purposes are classified in a self-balancing set of accounts for recording the assets, liabilities, a fund balance and changes in fund balances.

The Town's funds consist of the:

General Fund which records the financial transactions related to general governmental activities which are not otherwise accounted for in another fund;

Federal Revenue Sharing Fund which includes the financial transactions relating to monies received under the Federal Revenue Sharing Program;

Parking Fund which includes the financial transactions related to the metered and offstreet parking facilities;

Capital Projects Funds which record the receipt and disbursement of resources for the acquisition of capital facilities;

General Long-Term Debt And Interest Group of Accounts which reflect the liabilities for long-term debt and retirements thereof. The balance payable on long-term debt is offset by resources to be provided through taxation, assessments or other sources in future years for the retirement of the unmatured bonds and notes; (see Notes 2 and 3)

Trust Funds which are established to account for monies and property received and held by the Town or trustee as custodian for individuals, private organizations and other governmental units.

Methods of Accounting

The accounts of the General Fund are maintained on the cash basis, however, they are presented on the modified accrual basis of accounting for financial statement purposes. The modifications to the accrual method of accounting are as follows:

- A. Revenues are recorded as received in cash except for (1) uncollected revenues which are measurable and available as a resource that can be used to finance governmental operations during the year and (2) material revenues that are not received at the normal time of receipt.
- B. Expenditures are recorded on the accrual method (recorded as incurred) except for (1) disbursements for material and supply inventories which are considered expenditures rather than assets at the time of purchase (2) prepaid expenses which are not recorded and (3) interest on long-term debt which is recorded as an expenditure when due.

The accounts of the Federal Revenue Sharing, Parking, Capital Projects and Trust Funds are maintained on the cash basis, however, they are presented using the accrual basis of accounting for financial statement purposes.

The accounts of the General Long-Term Debt and Interest Group of Accounts are maintained and presented on the cash basis of accounting; interest due in the future on outstanding debt is not recorded in the financial statements, but is maintained for memorandum purposes only.

#### Investments

Investments of the various funds which consist of certificates of deposit and savings accounts and are stated at cost (which approximates market value).

#### Property Taxes

Property taxes are generally billed in October for property assessed as of the prior April 1. Property taxes are recorded as revenues of the General Fund in the year of receipt. Uncollected property taxes are stated at the amounts originally levied. Current and prior year taxes not collected at December 31 are fully reserved under the modified accrual basis of accounting as they are not available as a resource that can be used to finance governmental operations during the year.

#### Employee Benefit Plans

##### Retirement Benefits

Substantially all of the municipal employees participate in the State of New Hampshire Retirement System. Under the provisions of this plan, employees contribute certain percentages of their pay and are eligible for retirement benefits after attaining the prescribed age and/or period of service criteria. In addition, the Town contributes to this plan at percentages of payroll (3.03% - 7.00% for 1977) which are designed to fund, on a current basis, the actuarially determined cost for the period.

Total pension costs for the year were approximately \$51,000.

### Sick Leave and Vacation Benefits

Employees may accumulate unused sick leave up to a maximum of 90 days and vacation benefits up to a maximum of one year's vacation time. Upon retirement, termination of employment or death, one-third of unused sick pay and the entire amount of accumulated vacation is paid at the current earnings rate of the employee. The Town's policy is to record the cost of sick leave and vacation only at the time payments are made. Vested portion of accumulated unused sick leave and vacation payable amounted to \$55,250 at December 31, 1977.

### Fixed Assets

Payments for equipment purchases and other capital outlays financed with operating funds are recorded by the Town as expenditures when the payment is made, though generally accepted accounting principles indicate that fixed assets should be capitalized and depreciated over their useful lives.

As is the practice with many municipalities, the Town has not maintained complete historical cost records of its fixed assets, and, accordingly, a statement of general fixed assets is not included in the accompanying financial statements.

## 2. Capital Projects

During the past several years, the Town has undertaken several capital projects, including the renovation of the municipal building and a fire station, construction of housing for the elderly, and construction on a sewer extension project.

During 1977, bond issues authorized in prior years, were issued to extinguish the liability to the General Fund which had utilized its operating funds for construction costs of the Municipal Building, Fire Station and Housing Project, and to eliminate the Capital Projects Fund deficit.

The total cost of the sewer extension projects, as defined, is expected to approximate \$2,800,000 of which \$2,616,000 has been incurred and charged to expenditures through December 31, 1977. Federal and state grants are expected to fund approximately \$2,046,000 and portions of these grants have been recorded on a percentage of completion basis. Through December 31, 1977, approximately \$673,000 of the Federal and state grants have been received. The remainder due from Federal grants is expected to be received in 1978, while \$348,000 of the state grants are interest bearing and will be paid to the Town over the amortization period of the related sewer bonds payable.

The Town expects to fund its portion of the cost of the project through bond issues, capital reserve funds, and operating funds.

## 3. 1974 Howe Library Demand Note Payable

At a special Town Meeting in September, 1974, the Town appropriated \$490,000 to be obtained through the issuance

of bonds or notes as partial financing for the construction of the new Howe Library Building. The approved article provided that the Trustees of Howe Library will pay to the Town annually an amount for debt service to be agreed upon by the Library's Trustees and Board of Selectmen.

In 1975, the Town borrowed \$399,000 under a 5½% demand note payable. As of December 31, 1977, no principle payments have been made. Interest payments have been rendered by the Howe Library Corporation.

While arrangements have not been finalized, it is the intention of the Town to convert the demand note to a 10 to 20 year financing obligation after a principal payment of approximately \$50,000 by the Howe Library Corporation. It is anticipated that the Library will contribute annually substantially all of its unrestricted endowment income to the Town for future debt service payments. This contribution will approximate \$20,000 in 1978.

#### 4. Investment in Water Company

The Town owns a 47% interest in the Hanover Water Works Company which provides water service to the Hanover area. This investment is carried in the accompanying financial statements at its historical cost of \$73,200. Dividends are recorded as revenue when received. As of December 31, 1976 (the date of the latest available financial statements), the unaudited stockholders' equity of the Hanover Water Works Company was \$416,644 and the Town's pro rata share based on its 47% ownership was \$196,760.

#### 5. Capital Reserve Funds

Included in the Town's annual appropriations are amounts which are to be provided through general tax levies and used to replace Town equipment. The funds provided are set aside in separate accounts and are administered by a trustee. It is the Town's present intention to use these funds for the replacement of capital assets, and, therefore, this fund is segregated within the General Fund of the Town.

The General Fund investments of \$718,657 include \$364,407 specifically related to the Capital Reserve Funds.

#### 6. Due to School Districts

The Town acts as a tax collector for the School Districts and at December 31, 1977, \$1,229,279 has been reflected as a General Fund liability, representing the undistributed portion of the 1977 School Districts' assessment to be paid in 1978.

## BUDGET DISCUSSIONS 1977 AND 1978

### 1977 REVENUE

Revenue for 1977 was greater than the budget projection by \$31,464. Actual revenue amounted to \$2,743,275.

Property collections for the current year were less than anticipated due to the late mailing of tax bills. However, collections of prior years' levy and tax sales redeemed increased the tax income close to the budgeted amount.

Revenue from other local taxes was \$6,800 above the budget due to additional resident taxes received and increased payments on yield tax.

The revenue from licenses and permits increased \$18,910 in 1977. Motor vehicle permit fees accounted for \$34,505 more income than anticipated and \$15,156 less income was received from building permit fees.

District court fines received were \$1,400 more than budget.

Temporary interest income was higher by \$35,100 in 1977, largely due to the issuance of bonds allowing increased investments of funds.

Revenue from other governmental agencies was higher in 1977 due to an advance payment of \$62,451 by the State for Water Pollution Projects. Income from Interest and Dividends Tax was \$25,285 less than anticipated. The receipt of \$8,160 from BOR funds for the Payne Property and \$8,077 received from CETA employment were unbudgeted revenues.

Income from service charges for services rendered were substantially close to budgeted items, except sewer rentals. Increases occurred in the following areas: nursing services, cemetery lot sales, town clerk fees, highway services, solid waste permits, library fees and recreation fees. A difference of \$61,334 in sewer rental collections was due to the change in billing method and later date of billing. Unpaid amounts will be collected in 1978.

Sundry revenues were less than budgeted because the sale of land from the Gile Tract was not completed in 1977.

## 1978 Financial Program Discussion of All Departments

1978 will be a year of continuation of our '77 objectives. We have been successful in implementing an organizational development program to improve responsibility and accountability. Our financial reporting systems are being automated and our account structure has been redefined for clarity and to establish a direct relationship between dollars spent and services provided.

Our primary objectives for 1978 will be to continue the implementation and improvement of our internal management systems while analyzing other activities and tasks performed which can be better handled by our data processing equipment.

We must explain that as a result of our reorganization, the budget figures as presented will appear somewhat different than in prior years. In some instances, such as Administration, we have consolidated budget functions which used to appear as separate departments, i.e. Revenue Administration and Elections. In other instances we have separated functional areas to identify these activities to promote more organizational responsibility, i.e. Equipment, which in prior years, was included as part of the Highway Budget. In addition we have carefully re-examined our account structure and have attempted to define accounts which are more precise in their description of items purchased. For example, all contract services purchased and charges to and from other departments have been specifically identified. In addition, our revenue source identifications have been expanded.

To assist your understanding of these changes we have been careful to reconstruct our prior year information into the new format. We feel that these changes will definitely result in improved service delivery to the public, and we hope that you will support our efforts.

The total Personal Service figure has been affected by increases in Social Security rates (3%), Workmen's Compensation rates (25%), and retirement rates for Police and Fire personnel (43%). A modest 5% wage adjustment for all employees has been included to upgrade our wage schedule. As a result, our Personal Service figure has increased \$201,000 or 17%. This compares favorably to last year's 20% increase.

The total appropriation figure is presented at \$3,014,743. This is a \$302,933 increase over last year. It should be noted that this figure includes all department revenues.

### Governance and Coordination

#### District Court

This budget remains stable for 1978 with the increase dictated by the State as a result of wage adjustments for court personnel.

## General Administration

This budget directly supports all departments, boards and commissions. Budget figures shown include the cost of elections and assessing which used to be presented as separate departmental functions. The overall impact of this budget is less than last year primarily due to a decrease in the Capital Outlay cost. The 1977 budget contained capital expense to fund the revaluation and the start up costs for our automated management information system. The Capital Outlay figure which has been budgeted will allow us to put our tax billing process and assessment records onto our computer system thus centralizing all of our data processing into one location.

## Legal Services

Although we have experienced a slight increase in the cost of contracting our legal services, better management of the use of this service has enabled us to project a cost for 1978 which is slightly below last year's level.

## Planning Board

This budget includes the cost for the Planning Board and for the Upper Valley-Lake Sunapee Planning Council. The expenditure level will remain essentially the same as last year while providing the Planning Board with approximately 100 hours of professional planning assistance.

## Human Services

### Visiting Nurse Service

The 1978 budget reflects a full year's impact of the Director-Supervisor which was required to insure our agency of full State accreditation. In direct correlation to the expense for the Director, we have initiated an aggressive revenue program which has as its goal a return of 63% of the total cost of the Service. This proposal required a substantial increase in the VNS rate structure, but it is still well within the upper limits of the rates charged by other area agencies.

### Counseling

This budget represents the second full year of the Town-School shared counseling program. Even though the counseling case load has been steadily increasing, overall costs have been kept at the 1977 level.

### Health and Welfare

We have conducted some reorganization to this department. The Home Health Aide costs have been more appropriately placed in the Visiting Nurse budget. In addition, we have included the annual direct cost to the Town for operating the public elderly housing program by including the Housing Authority deficit in this budget. The deficit is a direct product of the shortfall between the Housing Authority expenses and revenues and reflects the general tax support to the project.

The ambulance service figure has increased not because of rate increases but due to our updating of the community population figures upon which our per-capita levy is assessed.

### Health Council

The Health Council budget is less than the 1977 level. The Council has donated a considerable amount of time and effort in overseeing the health promotion activities in the community. In addition, the Council provided us with an interview and selection committee for the VNS Director.

### Conservation Commission

With a planned reduction in the amount appropriated to the Conservation Capital Reserve account, this budget is being presented well below the 1977 level. With the cooperation and guidance of the Commission, we were able to utilize over \$8,000 in CETA funds to improve the trails in the Gile Tract for citizen enjoyment. This budget contains \$700 to insure the continued maintenance of these trails and those of our other natural reserve areas.

### Recreation

This budget received a great deal of attention this year from both the Selectmen and the Parks and Recreation Board as well as from interested citizens. As a result of this close scrutiny, a decision was made to substantially reduce the scope of activities offered by the Department. Full time personnel would be reduced from two to one position and with the exception of the Summer Playgrounds, the Swim Program and the Teen Center, all non-fee supported recreation programs will be eliminated.

The result of these program reductions is a gross budget of \$43,000, a revenue budget of \$13,000 and a net budget of \$30,000. Comparing the 1977 net budget to 1978, the decrease in planned expenditures amounts to almost \$13,000 or a 30% reduction.

### Howe Library

The Library budget has experienced the most dramatic budget increase of any Town department for 1978. The most obvious increase is the addition of the debt service to pay for the construction of the building. The Howe Library Corporation is providing increased revenues to the budget in an attempt to

offset, to the greatest extent possible, the Library debt service impact to the general taxpayer.

Due to demands for expanded service, the budget contains a three hour per week increase for the Reference Librarian bringing her availability up to about 22 hours per week. We have also re-examined our book replacement schedule in an attempt to expand our collection to the limit of our shelf space over the next four years while discarding less popular works at the rate of 4% per year. The result should have a direct affect of increasing circulation while establishing a collection more suited to the tastes of our residents.

### Etna Library

Although it was budgeted in 1977, we were unable to schedule the construction of toilet facilities at the Etna Library. Therefore, we have included in the 1978 cost proposal, both the facilities construction and the cost of connecting to a water supply and the sewer system.

After discussions with the Etna Library Board, our shared objective is to promote and expand the continued use of this library facility for the residents of the Etna and Hanover Center areas of the community.

## Safety Services

### Code

The Code Department reflects essentially no change from 1977 with the exception of the Capital Outlay figure which represents the replacement of the department's vehicle. In keeping with our concern over reduced energy consumption, this vehicle will be a subcompact. We have revised our revenue schedules and estimates for this department to reflect the slow-down in new building construction which we have experienced over the past year.

### Police

The Police Department has experienced both a structural and functional reorganization. The Personal Service figure reflects the promotion of one patrolman to the rank of Sergeant, the first full year impact of our second detective, and the addition of one patrolman position. As a result of this functional reorganization, we have succeeded in more clearly defining the areas of individual responsibility, and have developed the ability to better respond to the community's safety needs. In addition, we have succeeded in reducing this department's overtime costs.

Organizationally this budget now includes the cost of animal control and dispatch which used to be reported separately.

The increase in the training amount is a result of our functional reorganization and part of our continuing goal of encouraging our employees to stay current with advancements and changes in their professions.

The increase in fringe benefits is a result of substantial increases in the cost of Workmen's Compensation Insurance and in the amount dictated by the State for the Police contributory retirement rate.

The Equipment Reserve figure and the cost of operating and maintaining equipment has increased due to the addition of one cruiser bringing our total to three marked cruisers and one unmarked. This was accomplished by retaining one vehicle which was scheduled for replacement and assigning it to reserve status.

## Fire

The Fire budget for 1978 contains the addition of one full-time firefighter as well as the impact of the equivalent cost of 2.3 men which had previously been charged to the ambulance service. The decision to reduce the manpower charge to the ambulance was based on time studies conducted during 1977 which indicated that we had been overcharging the service.

The Workmen's Compensation and State mandated retirement contribution rate changes had the greatest affect, in terms of increases, on this budget than on any other. The change in the State retirement rate resulted in an increase of 76% over last year's rate.

We will be receiving delivery of the new ladder tower during 1978. This will have an affect of slightly increasing the cost of operating the equipment. However, it is felt that the increased flexibility of this new piece will more than outweigh the additional costs.

With the exception of the changes listed above, the operating expense portion of this budget remains very stable in comparison to 1977.

## Public Works

### Highway

The Highway Department has been reorganized to include the Street Light and Tree budgets. The Sidewalk budget has been separated due to its tax district status. In prior years, the Highway budget included all costs of purchasing, maintaining and repair of all Public Works vehicles. In order to better understand and control these expenditures, we have created an Equipment department.

The major cost impact of the Highway budget is found in street, drainage and bridge materials needed to meet our planned maintenance programs. Winter road supplies have increased even though we are reducing our use of road salt. The increase

is a result of rising costs to purchase sand and the increased cost of transporting it from the supplier to our facilities. The tree maintenance program has been developed as a result of a joint effort by the Town, College and the Tree Committee. The dead and diseased trees in the Compact area have been identified, and a program has been developed which includes take downs, fertilization and feeding, and the planting of new street trees.

### Buildings and Grounds

The Buildings and Grounds Department is the result of combining the old Cemetery Department with the Buildings Department. This department is responsible for the maintenance of all public buildings and grounds to include Town Cemeteries.

The Capital Outlay figure in this budget is to replace the heating boiler unit at the Municipal Building. The system is a converted coal-fired boiler, hot water radiant system which is more than thirty years old and operates at a very inefficient rate. The new system will allow more efficient fuel consumption and zoned building heat control.

### Equipment

As indicated earlier, this department is newly created and is responsible for the maintenance and repair of all Town vehicles. In addition, this department purchases all repair parts as well as gasoline and diesel fuel. As labor and supplies are consumed during the course of conducting its various functions, this department charges the cost of these items to the consuming department. In the same fashion that the Administration Department exists, the Equipment Department exists in support of other programs and departments.

Even though we take advantage of State bid prices for gasoline and diesel fuel, prices continue to rise. In an attempt to offset these future price increases, we have re-evaluated our vehicle and equipment needs. As a result, we plan to purchase sub-compact vehicles where appropriate, and to replace gasoline-powered equipment with diesel-powered wherever possible.

### Lebanon Regional Airport

This budget remains unchanged from last year and is the Town's contributory share of support to the regional airport.

### Sewer

The Sewer Department is now funded entirely through service fees and is no longer supported by the general property tax levy. Now that this budget is not tax supported, we must insure that funds will be available to us to conduct system expansion and improvement which is not funded by the Federal Government. We have maintained that portion of this budget

which is supported by the sewer rates at a level which will not require a rate increase. However, in anticipation of increased revenues from the State and in prior year revenues, we have deliberately increased the Capital Outlay item to begin generating this capital improvement fund.

With the exception of the Capital Outlay and the debt service which will increase about \$63,000 for bonded sewer construction, the operating expenses of this department remain relatively unchanged.

## REVENUE - EXPENDITURE

### COMPARISON

<u>REVENUES</u>	<u>1977 BUDGET</u>	<u>1978 BUDGET</u>
Property Taxes	45.5	41.4
Other Local Taxes	1.4	1.2
Licenses and Permits	2.8	3.6
Use of Property and Money	1.5	1.4
Revenue from Other Government Agencies	22.1	17.6
Department Revenues	23.6	30.5
Sundry Revenues	<u>3.1</u>	<u>4.3</u>
TOTAL	100%	100%
 <u>EXPENDITURES</u>		
Governance & Coordination	10.0	8.1
Safety Services	35.5	38.4
Human Services	12.4	15.3
Public Works	<u>42.1</u>	<u>38.2</u>
TOTAL	100%	100%

NET BUDGET SUMMARY

<u>REVENUES</u>	<u>1977 BUDGET</u>	<u>1977 ACTUAL</u>	<u>1978 BUDGET</u>
Property Taxes	\$1,233,691	\$1,306,326	\$1,247,800
Other Local Taxes	37,980	44,819	38,080
License & Permits	75,000	109,505	110,000
Use of Property & Money	40,820	76,519	40,820
Revenue from Other Government Agencies	598,899	580,300	529,533
Department Revenues	639,816	648,870	919,510
Sundry Revenues	<u>84,904</u>	<u>77,614</u>	<u>129,000</u>
TOTAL Current Revenues	\$2,711,110	\$2,843,953	\$3,014,743

NET BUDGET SUMMARY

<u>EXPENDITURES</u>	<u>1977 BUDGET</u>	<u>1977 ACTUAL</u>	<u>1978 PROPOSED</u>
<u>Governance &amp; Coordination</u>			
District Court	9,946	4,635	10,325
General Administration	122,565	112,708	80,123
Legal	16,500	9,142	16,105
Planning Board	13,736	9,337	13,641
Debt and Interest	<u>95,388</u>	<u>102,967</u>	<u>49,211</u>
TOTAL	<u>258,135</u>	<u>238,789</u>	<u>169,405</u>
<u>Human Services</u>			
Visiting Nurse	39,611	32,176	22,221
Counseling	10,227	9,158	10,034
Health & Welfare	53,904	48,369	83,334
Health Council	1,095	261	1,070
Conservation Commission	740	15,740	15
Recreation	49,777	42,923	30,000
Howe Library	131,569	126,309	167,355
Etna Library	<u>5,823</u>	<u>2,982</u>	<u>7,575</u>
TOTAL	<u>292,746</u>	<u>277,918</u>	<u>321,604</u>
<u>Safety Services</u>			
Code	10,260	26,395	31,556
Police	<u>304,194</u>	<u>308,663</u>	<u>342,131</u>
TOTAL	<u>314,454</u>	<u>335,058</u>	<u>373,687</u>
Fire	(483,366)	(460,241)	(534,067)
<u>Public Works</u>			
Highway	649,790	647,716	660,316
Buildings & Grounds	89,305	101,442	105,786
Equipment	-0-	-0-	-0-
Lebanon Reg. Airport	<u>10,670</u>	<u>10,670</u>	<u>10,670</u>
TOTAL	<u>749,765</u>	<u>759,828</u>	<u>776,772</u>
Sidewalks	(18,140)	(15,883)	(29,282)
Sewer	(354,366)	(325,172)	(502,501)
<u>Special Articles</u>			
Reservoir Road	15,000	15,512	-0-
Davis Rink	<u>8,000</u>	<u>1,485</u>	-0-
TOTAL	<u>23,000</u>	<u>16,997</u>	-0-
General Fund TOTAL Expense	1,638,100	1,628,590	1,641,468
Fire	416,219	418,520	430,765
Sidewalk	18,140	18,973	23,000
	<u>2,072,459</u>	<u>2,066,083</u>	<u>2,095,233</u>
Department Revenues	639,816	648,870	919,510
Appropriation	<u>2,712,275</u>	<u>2,714,953</u>	<u>3,014,743</u>

## GENERAL REVENUES

	<u>ACTUAL</u> 1976	<u>ACTUAL</u> 1977	<u>BUDGET</u> 1978
Current Yr Levy	\$493,984	\$725,052	\$790,035
Prior Yr Levy	119,341	139,671	0
Interest on Delinq. Taxes	3,385	4,110	4,000
Land Use Tax	960	0	0
Resident Taxes	34,662	37,649	35,000
Nat'l Bank Stock Taxes	2,480	2,501	2,580
Yield Tax	483	4,669	500
Motor Vehicle Permits	113,623	109,505	110,000
Temp. Investment Interest	59,867	65,161	30,000
Trust Funds	3,219	4,038	3,500
Hanover Water Works Div.	7,320	7,320	7,320
Interest & Dividends Tax	325,545	349,715	350,000
Savings Bank Tax	22,159	27,123	33,000
Rooms & Meals Tax	40,891	45,032	42,891
Business Profits Tax	30,756	32,295	33,911
Comm. on Crime & Delinquency	6,725	0	0
Revenue Sharing	134,272	122,758	69,731
Emergency Employment	0	3,377	0
Miscellaneous	507	125	0
Prior Yr. Revenue	51,119	75,315	129,000
Storrs Pond	<u>0</u>	<u>2,174</u>	<u>0</u>

Total Non Department Revenues    \$1,451,298    1,757,590    1,641,468

## EXPENDITURES

	<u>PRIOR</u> <u>ACTUAL</u>	<u>ESTIMATED</u> <u>ACTUAL</u>	<u>NEW</u> <u>BUDGET</u>
Governance & Coordination			
<u>District Court</u>			
Revenue			
District Court Fines	\$ 9,672	\$10,404	\$ 9,000
TOTAL REVENUES	<u>\$ 9,672</u>	<u>\$10,404</u>	<u>\$ 9,000</u>
Expenses			
Wages	\$13,887	\$14,227	\$17,925
Fringes	795	812	1,400
Capital Outlay	0	0	0
Professional Fees	2,416	0	0
TOTAL EXPENSES	<u>\$17,098</u>	<u>\$15,039</u>	<u>\$19,325</u>
NET DEPARTMENT EXPENSE	\$ 7,426	\$ 4,635	\$10,325

GENERAL ADMINISTRATION

<u>REVENUES</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Tax Sales Redeemed	\$ 14,928	\$ 21,250	\$ 16,000
Motor Vehicle Permits	20,000	20,000	20,000
Business Licenses	545	540	540
Comm. on Crime & Delinquency	4,312	1,834	1,350
Emergency Employment	0	3,377	0
Fees - Town Clerk	7,359	8,123	7,500
Charges to Others	<u>187,410</u>	<u>209,553</u>	<u>193,629</u>
TOTAL REVENUES	<u>\$234,554</u>	<u>\$264,677</u>	<u>\$239,019</u>
<u>EXPENSES</u>			
Wages	\$152,753	\$171,461	\$189,431
Overtime	0	0	0
Fringes	10,486	27,385	32,320
Communications	8,003	8,203	9,350
Insurance & Bonding	4,601	1,629	2,320
Printing & Publications	5,465	6,479	5,871
Training	643	2,156	2,000
Medical Insurance	10,323	0	0
Dues & Subscriptions	1,836	1,937	2,400
Office Supplies	4,423	5,498	7,415
Data Processing Supplies	0	0	0
Office Equipment	2,565	2,617	2,800
Fuel & Lubrication	47	65	180
Repair & Maint. of Equipment	207	31	250
Bond & Debt	80	629	150
Travel	1,383	1,486	1,855
Managers Recruitment	1,109	0	0
Managers Expense	400	400	400
Bicentennial Comm.	889	0	0
Finance Committee	49	50	100
Peripheral Parking	0	240	500
Public Relations	1,389	1,100	1,100
Tax Sale	13,712	17,615	23,000
Codification of Ordinances	0	0	2,000
Other Chgs. - Administration	42,000	39,800	0
Other Chgs. - B&G	0	729	1,200
Capital Outlay	23,330	52,395	4,500
Professional Fees	425	0	0
Contract - Data Processing	6,895	22,117	16,000
Contract Audit	<u>6,000</u>	<u>13,363</u>	<u>14,000</u>
TOTAL EXPENSES	<u>\$299,013</u>	<u>\$377,385</u>	<u>\$319,142</u>
NET DEPARTMENT EXPENSE	\$ 64,459	\$112,708	\$ 80,123

## LEGAL DEPARTMENT

<u>EXPENSES</u>	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
Other Charges - Administration	\$ 1,000	\$ 1,500	\$ 1,105
Legal Services	<u>13,440</u>	<u>7,642</u>	15,000
TOTAL EXPENSES	\$14,440	\$ 9,142	\$16,105
 NET DEPARTMENT TOTAL	 \$14,440	 \$ 9,142	 \$16,105

## PLANNING BOARD

<u>EXPENSES</u>			
Wages	\$ 0	\$ 0	\$ 1,000
Overtime	0	0	100
Fringes	0	0	0
Communications	702	192	0
Printing & Publications	2,247	587	500
Training	171	0	550
Office Supplies	328	265	150
Secretarial Services	575	922	0
UVLS Council	4,252	4,236	4,387
Other Charges - Administration	9,000	2,000	954
Professional Fees	555	1,135	0
Contract Planning Consultant	<u>0</u>	<u>0</u>	<u>6,000</u>
TOTAL EXPENSES	\$17,830	\$9,337	\$13,641
 NET DEPARTMENT TOTAL	 \$17,830	 \$9,337	 \$13,641

## DEBT AND INTEREST

<u>REVENUES</u>			
Housing Surplus	\$ 0	\$ 9,111	\$ 0
Charges to Others	<u>107,363</u>	<u>105,182</u>	<u>307,344</u>
TOTAL REVENUES	\$107,363	\$114,293	\$307,344
 <u>EXPENSES</u>			
Interest on Debt	\$ 59,857	\$ 50,643	\$ 92,555
Principal on Debt	70,000	104,311	229,000
Interest on Tax Notes	<u>51,973</u>	<u>62,306</u>	<u>35,000</u>
TOTAL EXPENSES	\$181,830	\$217,260	\$356,555
 NET DEPARTMENT EXPENSE	 \$ 74,467	 \$102,967	 \$ 49,211

## GOVERNANCE AND COORDINATION

ALL REVENUES	\$351,589	\$389,374	\$555,363
TOTAL EXPENSES	<u>530,211</u>	<u>628,163</u>	<u>724,768</u>
 NET TOTAL	 \$ 178,622	 \$ 238,789	 \$ 169,405

SAFETY SERVICES

## CODE ADMINISTRATION &amp; ENFORCEMENT

	ACTUAL	ACTUAL	BUDGET
REVENUES	1976	1977	1978
Building Permits	\$ 9,418	\$12,751	\$13,509
Fees - Planning Board	156	315	1,680
Fees - Zoning Board	578	2,117	2,625
TOTAL REVENUES	<u>\$10,152</u>	<u>\$15,183</u>	<u>\$17,814</u>
EXPENSES			
Wages	\$20,484	\$28,098	\$30,333
Overtime	0	0	0
Fringes	1,596	5,097	5,506
Auto Allowance	0	0	52
Communications	757	316	1,498
Insurance & Bonding	462	202	256
Printing & Publications	944	1,207	1,860
Training	297	37	1,076
Medical Insurance	292	0	0
Dues & Subscriptions	0	120	291
Office Supplies	307	260	413
Office Equipment	55	34	255
Fuel & Lubrication	136	165	207
Repair & Maint. of Equipment	146	348	0
Utilities	0	0	0
Buildings - Repair & Maintenance	0	0	0
Z.B.A.	0	949	0
Other Charges - Administration	1,503	2,639	2,823
Capital Outlay	0	1,606	4,800
Professional Fees	485	500	0
TOTAL EXPENSES	<u>\$27,464</u>	<u>\$41,578</u>	<u>\$49,370</u>
NET DEPARTMENT EXPENSE	\$17,312	\$26,395	\$31,556

## POLICE

<u>REVENUES</u>	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
Bicycle Registrations	\$ 288	\$ 250	\$ 800
Dog Licenses	2,202	2,027	3,200
Pistol Permits	0	34	51
Comm. on Crime & Delinquency	0	7,688	7,618
Commun. Service Fees	5,557	5,640	5,400
Dog Fees	815	490	500
Outside Billing	0	0	18,694
Charges to Others	47,590	44,743	44,777
Charges to Ambulance	5,600	6,300	5,442
Charges to Parking	24,601	35,587	47,468
Charges to Highway	754	1,987	2,332
Charges to Fire	11,585	16,672	17,880
TOTAL REVENUES	\$98,992	\$121,418	\$154,162
<u>EXPENSES</u>			
Wages	\$202,643	\$224,212	\$253,772
Overtime	18,720	19,500	27,252
Fringes	15,661	45,198	55,162
Auto Allowance	2,410	2,695	4,047
Communications	7,853	10,687	8,165
Insurance & Bonding	11,413	3,837	3,282
Printing & Publications	737	1,073	1,100
Training	1,811	1,372	6,765
Medical Insurance	13,415	0	0
Dues & Subscriptions	0	0	286
Office Supplies	877	1,244	950
Office Equipment	173	198	100
Fuel & Lubrication	4,806	6,705	5,874
Repair & Maint. of Equipment	1,614	4,103	2,593
Clothing	5,845	6,546	6,464
Equipment Operation	538	2,782	3,938
Traffic Control	5,579	5,746	6,610
Other Charges - Administration	21,001	25,613	28,352
Other Charges - Highway	7,469	1,915	1,905
Other Charges - Communications	47,590	43,676	44,777
Other Charges - Equipment	0	0	2,050
Capital Outlay	7,949	3,393	1,364
Professional Fees	63	29	200
Contracts - Pound	52	239	1,500
Animal Control	0	4,922	11,634
Legal Services	0	3,703	3,000
Contract Maintenance	0	0	869
Equipment Reserve	5,000	10,693	14,282
TOTAL EXPENSE	\$383,219	\$430,081	\$496,293
NET DEPARTMENT TOTAL	\$284,227	\$308,663	\$342,131

## FIRE

<u>REVENUES</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Revenue Sharing	\$ 0	\$ 0	\$19,967
Fees - Hydrants	8,835	7,037	9,990
Fees - Fire	2,242	2,150	585
Insurance Claims	13,990	0	0
Prior Year Revenue	0	1,969	26,980
Sale of Ladder	0	0	6,000
Charges to Ambulance	55,004	57,546	39,780
TOTAL REVENUES	<u>\$80,071</u>	<u>\$68,702</u>	<u>\$103,302</u>

<u>EXPENSES</u>			
Wages	\$174,382	\$195,701	\$212,793
Overtime	21,600	34,495	25,000
Fringes	14,156	34,093	50,676
Communications	1,459	300	300
Insurance & Bonding	11,350	3,268	5,887
Printing & Publications	49	324	495
Training	2,048	2,093	4,295
Medical Insurance	7,549	0	0
Dues & Subscriptions	0	0	625
Office Supplies	285	415	350
Office Equipment	0	33	100
Fuel & Lubrication	4,573	2,074	5,400
Repair & Maintenance on Equipment	14,456	12,178	11,170
Utilities	4,511	4,957	4,809
Clothing	1,864	3,780	4,200
Chem, Drug & Lab Supplies	707	873	1,075
Fire Alarm	1,087	238	944
Equipment Repair	14,486	0	0
Heat	5,621	6,987	6,800
Interest on Debt	11,763	12,287	14,100
Principal on Debt	0	0	21,429
Other Charges - Administration	18,774	21,075	30,728
Other Charges - Communications	13,126	17,233	17,881
Other Charges - Equipment	2,135	1,122	4,529
Capital Outlay	3,568	5,401	7,290
Professional Fees	0	0	0
Contracts - Hydrants	63,959	76,314	77,691
Contract Maintenance	0	0	500
Equipment Reserve	20,000	25,000	25,000
TOTAL EXPENSES	<u>\$413,508</u>	<u>\$460,241</u>	<u>\$534,067</u>

NET DEPARTMENT TOTAL                    \$333,437            \$391,539            \$430,765

### SAFETY SERVICE TOTAL

ALL REVENUES	\$189,215	\$205,303	\$275,278
TOTAL EXPENSES	<u>824,191</u>	<u>931,900</u>	<u>1,079,730</u>
NET TOTAL	<u>\$634,976</u>	<u>\$726,597</u>	<u>\$804,452</u>

## HUMAN SERVICES

### VISITING NURSE SERVICE

<u>REVENUE</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Nursing Services	\$11,266	\$12,455	\$38,100
<b>TOTAL REVENUE</b>	<b>\$11,266</b>	<b>\$12,455</b>	<b>\$38,100</b>
<u>EXPENSES</u>			
Wages	\$23,849	\$24,081	\$34,908
Overtime	0	0	0
Fringes	3,181	4,169	5,707
Auto Allowance	134	210	275
Communications	140	175	200
Insurance & Bonding	722	744	250
Printing & Publications	138	52	150
Training	269	299	500
Medical Insurance	1,359	0	0
Dues & Subscriptions	0	680	911
Office Supplies	141	193	300
Fuel & Lubrication	567	247	480
Clothing	35	158	0
Chem, Drug & Lab Supplies	98	190	220
Other Charges - Administration	4,955	2,954	4,200
Other Charges - Highway	0	0	0
Other Charges - Equipment	260	226	120
Contract - Physical Therapist	0	10,044	8,000
Contract - Home Health Aide	0	0	2,650
Contract - Lebanon A.H.C.	0	209	250
Equipment Reserve	0	0	1,200
<b>TOTAL EXPENSES</b>	<b>\$35,848</b>	<b>\$44,631</b>	<b>\$60,321</b>
<b>NET DEPARTMENT EXPENSE</b>	<b>\$24,582</b>	<b>\$32,176</b>	<b>\$22,221</b>

### COUNSELING

<u>REVENUE</u>			
Dresden School District	\$ 0	\$8,856	\$8,846
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$8,856</b>	<b>\$8,846</b>
<u>EXPENSES</u>			
Wages	\$2,336	\$14,489	\$14,980
Overtime	0	0	0
Fringes	200	1,472	1,470
Auto Allowance	25	183	200
Communications	15	727	575
Insurance & Bonding	69	0	42
Training	0	152	152
Medical Insurance	8	0	0
Office Supplies	21	104	100
Office Equipment	433	174	76
Books & Magazines	0	60	100
Other Charges - Administration	227	653	1,185
Professional Fees	84	0	0
<b>TOTAL EXPENSES</b>	<b>\$3,418</b>	<b>\$18,014</b>	<b>\$18,880</b>
<b>NET DEPARTMENT EXPENSE</b>	<b>\$3,418</b>	<b>\$ 9,158</b>	<b>\$10,034</b>

## HEALTH AND WELFARE

<u>EXPENSES</u>	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
Housing Deficit	\$ 0	\$ 0	\$32,029
Senior Citizens Center	3,500	3,500	3,000
Old Age Assistance	4,143	2,785	3,000
Ambulance Service	22,772	31,752	34,305
Town Welfare	8,096	5,756	11,000
HEADREST	<u>4,575</u>	<u>4,575</u>	<u>0</u>
TOTAL EXPENSES	\$43,086	\$48,369	\$83,334
 NET DEPARTMENT EXPENSE	 \$43,086	 \$48,369	 \$83,334

## HEALTH COUNCIL

<u>EXPENSES</u>	\$100	\$ 68	\$ 75
Communications	0	0	0
Printing & Publications	0	0	0
Training	0	0	0
Dues & Subscriptions	0	15	0
Office Supplies	211	161	175
Travel	0	0	75
Books & Magazines	0	0	0
Program Materials	63	0	675
Public Relations	0	0	0
Other Charges - Administration	<u>25</u>	<u>17</u>	<u>70</u>
TOTAL EXPENSES	\$399	\$261	\$1,070
 NET DEPARTMENT EXPENSE	 \$399	 \$261	 \$1,070

## CONSERVATION COMMISSION

<u>REVENUES</u>	\$ 0	\$ 0	\$11,400
Sale of Property	0	0	11,400
Reimbursement-Payne Property	<u>0</u>	<u>13,060</u>	<u>0</u>
TOTAL REVENUES	\$ 0	\$13,060	\$11,400

<u>EXPENSES</u>	\$ 0	\$ 0	\$ 500
Wages	0	0	500
Overtime	0	0	50
Training	174	139	150
Dues & Subscriptions	0	95	100
Office Supplies	248	174	0
Grounds - Materials	576	110	150
Program Materials	0	84	300
Purchase of Property	0	16,320	0
Other Charges - Administration	98	46	165
Capital Outlay	0	11,765	10,000
Professional Fees	<u>467</u>	<u>67</u>	<u>0</u>
TOTAL EXPENSES	\$1,563	\$28,800	\$11,415
 NET DEPARTMENT EXPENSE	 \$1,563	 \$15,740	 \$ 15

## RECREATION

<u>REVENUES</u>	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
Recreation Fees	\$11,398	\$16,588	\$12,842
Davis Skating	0	1,192	220
Charges to Others	430	0	0
TOTAL REVENUES	\$11,828	\$17,780	\$13,042
<u>EXPENSES</u>			
Wages	\$25,909	\$32,111	\$26,252
Overtime	0	0	0
Fringes	1,892	4,741	3,975
Auto Allowance	54	135	50
Communications	736	852	800
Insurance & Bonding	1,023	426	500
Printing & Publications	352	270	200
Training	466	504	355
Medical Insurance	947	0	0
Office Supplies	430	554	400
Office Equipment	0	16	100
Fuel & Lubrication	439	552	600
Clothing	0	0	0
Program Materials	3,215	3,572	1,500
Davis Rink - 77	3,715	427	200
Other Charges - Administration	3,314	3,566	2,010
Other Charges - Highway	473	0	0
Other Charges - B&G	236	337	500
Other Charges - Equipment	127	258	100
Capital Outlay	0	7,095	0
Contracts - Programs	4,556	2,859	1,200
Contracts - School	263	1,807	1,500
Contracts - Teen Center	363	241	400
Contracts - Office Rental	0	0	1,200
Contracts - Occom Pond	0	380	0
Equipment Reserve	0	0	1,200
TOTAL EXPENSES	\$48,510	\$60,703	\$43,042
NET DEPARTMENT EXPENSE	\$36,682	\$42,923	\$30,000

## HOWE LIBRARY

<u>REVENUES</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Temporary Investment Interest	\$ 0	\$ 0	\$20,000
Library Fees	8,964	11,233	11,200
<b>TOTAL REVENUES</b>	<b>\$8,964</b>	<b>\$11,233</b>	<b>\$31,200</b>
<u>EXPENSES</u>			
Wages	\$61,340	\$69,447	\$78,977
Overtime	0	0	0
Fringes	6,737	11,827	12,669
Communications	1,780	1,829	2,261
Insurance & Bonding	3,808	5,244	5,348
Printing & Publications	385	282	450
Training	785	830	710
Medical Insurance	2,974	0	0
Dues & Subscriptions	0	0	184
Office Supplies	2,268	3,121	1,995
Office Equipment	175	534	435
Repair & Maintenance on Equipment	0	124	160
Utilities	5,184	5,763	6,310
Heat	3,149	1,323	3,400
Travel	0	99	150
Buildings - Repair & Maintenance	8,974	9,894	1,675
Grounds - Materials	1,596	1,394	0
Books & Magazines	10,300	15,700	18,760
Program Materials	0	679	625
Interest on Debt	0	0	16,000
Principal on Debt	0	0	24,000
Other Charges - Administration	7,666	9,132	9,848
Other Charges - B&G	0	0	1,900
Capital Outlay	0	320	1,588
Contract Cleaning	0	0	8,590
Contract Maintenance	0	0	1,090
Contract Copier	0	0	1,290
Contract Trash Removal	0	0	140
<b>TOTAL EXPENSES</b>	<b>\$117,121</b>	<b>\$137,542</b>	<b>\$198,555</b>
 <b>NET DEPARTMENT EXPENSE</b>	 <b>\$108,157</b>	 <b>\$126,309</b>	 <b>\$167,355</b>

ETNA LIBRARY

<u>EXPENSES</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Wages	\$1,365	\$1,314	\$1,693
Overtime	0	0	0
Fringes	84	77	103
Insurance & Bonding	263	123	275
Printing & Publications	0	0	0
Training	13	9	20
Office Supplies	0	45	60
Utilities	68	59	80
Heat	183	191	250
Buildings - Repair & Maintenance	156	133	200
Books & Magazines	709	833	900
Other Charges - Administration	191	198	344
Other Charges - B&G	0	0	150
Capital Outlay	0	0	3,500
TOTAL EXPENSES	\$3,032	\$2,982	\$7,575
NET DEPARTMENT EXPENSE	\$3,032	\$2,982	\$7,575

HUMAN SERVICE TOTAL

ALL REVENUES	\$ 32,058	\$ 63,384	\$102,588
TOTAL EXPENSES	<u>252,977</u>	<u>341,302</u>	<u>424,192</u>
NET DEPARTMENT EXPENSE	\$220,919	\$277,918	\$321,604

## PUBLIC WORKS DEPARTMENT

## HIGHWAY

<u>REVENUES</u>	ACTUAL	ACTUAL	BUDGET
	1976	1977	1978
Driveway Permits	\$ 0	\$ 235	\$ 100
Town Road Aid	13,474	0	13,500
Highway Subsidy	44,363	44,744	70,750
Emergency Employment	0	6,583	0
Fees - Highway Services	2,074	9,327	500
Outside Billing	0	0	0
Charges to Others	0	0	0
Charges to Parking	12,124	8,000	7,500
Charges to Police	8,500	3,900	1,960
Charges to Recreation	2,500	0	0
Charges to Howe Library	900	0	0
Charges to Housing Authority	2,000	1,500	0
Charges to Buildings	2,200	1,159	0
TOTAL REVENUES	\$88,135	\$75,448	\$94,310
 <u>EXPENSES</u>			
Wages	\$144,907	\$165,427	\$159,155
Overtime	20,000	18,500	22,550
Fringes	12,724	38,819	47,886
Auto Allowance	175	321	200
Communications	735	0	535
Insurance & Bonding	20,224	8,489	4,565
Training	38	80	500
Medical Insurance	14,211	0	0
Office Equipment	0	847	200
Utilities	27,409	29,890	31,500
Clothing	2,506	2,694	3,000
Street Maint. Materials	61,010	56,506	65,914
TRA A+B	6,321	6,337	6,337
Drainage & Bridge Materials	28,897	33,670	37,250
Grounds - Materials	0	0	0
Winter Road Supplies	37,734	31,180	46,400
Traffic Supplies	2,833	879	800
Sidewalk Materials	0	0	0
Other Charges - Administration	26,268	31,574	35,258
Other Charges - Communications	754	3,000	2,332
Other Charges - B&G	12,591	7,403	10,000
Other Charges - Equipment	173,094	207,366	203,987
Capital Outlay	19,266	3,174	3,000
Professional Fees	2,703	2,607	2,800
Contract - Paving	15,000	65,800	50,457
Contract - Tree Maintenance	8,796	8,601	18,000
Contract - Tree Warden	0	0	2,000
TOTAL EXPENSES	\$638,196	\$723,164	\$754,626
NET DEPARTMENT EXPENSE	\$550,061	\$647,716	\$660,316

## BUILDINGS & GROUNDS

<u>REVENUES</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Boat Landing	\$ 5,000	\$ 0	\$ 0
Cemetery Lot Sales	7,709	8,562	7,000
Cemetery Funerals	4,491	3,952	5,000
Solid Waste Permits	26,651	37,368	39,300
Charges to Others	12,591	0	5,000
Charges to Parking	0	2,200	1,500
Charges to Highway	0	7,403	5,600
Charges to Recreation	0	1,200	500
Charges to Howe Library	0	1,700	1,700
Charges to Etna Library	0	120	150
Charges to Housing Authority	0	2,980	1,800
Charges to Elections	0	1,200	1,200
TOTAL REVENUES	<u>\$56,442</u>	<u>\$66,688</u>	<u>\$68,750</u>
<u>EXPENSES</u>			
Wages	\$52,553	\$49,564	\$55,988
Overtime	0	4,450	4,100
Fringes	4,277	9,048	8,768
Communications	3	2	34
Insurance & Bonding	3,398	1,752	3,051
Training	7	0	100
Medical Insurance	3,160	0	0
Office Supplies	2	12	50
Fuel & Lubrication	610	618	700
Repair & Maintenance on Equipment	128	494	600
Utilities	6,250	6,982	5,990
Clothing	710	857	900
Heat	9,386	10,811	9,000
Equipment Operation	1,941	1,949	2,525
Buildings - Repair & Maintenance	4,793	9,658	4,000
Grounds - Materials	2,984	4,439	2,200
Public Relations	0	304	370
Other Charges - Administration	7,322	8,679	10,260
Other Charges - Highway	2,159	2,585	3,000
Capital Outlay	12,244	6,838	15,500
Contracts - Landfill	29,755	45,088	43,000
Contract Maintenance	0	0	400
Equipment Reserve	<u>2,300</u>	<u>4,000</u>	<u>4,000</u>
TOTAL EXPENSES	<u>\$143,982</u>	<u>\$168,130</u>	<u>\$174,536</u>
NET DEPARTMENT EXPENSE	\$ 87,540	\$101,442	\$105,786

## EQUIPMENT

<u>REVENUES</u>	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
Charges to Others	\$ 0	\$ 0	\$ 0
Charges to Ambulance	0	1,200	2,016
Charges to Highway	173,094	207,366	203,987
Charges to Fire	2,135	1,520	4,529
Charges to Code Administration	183	120	120
Charges to Visiting Nurse Service	183	120	120
Charges to Police	3,000	1,100	1,050
Charges to Recreation	1,000	120	300
TOTAL REVENUES	\$179,595	\$211,546	\$212,122
<u>EXPENSES</u>			
Wages	\$ 30,563	\$ 31,937	\$ 30,375
Overtime	0	2,100	2,050
Fringes	3,228	5,945	7,309
Communications	0	499	860
Training	500	0	500
Fuel & Lubrication	20,451	19,533	22,000
Repair & Maintenance of Equipment	43,139	57,490	55,000
Clothing	500	490	624
Other Charges - Administration	11,214	13,552	13,404
Equipment Reserve	70,000	80,000	80,000
TOTAL EXPENSES	\$179,595	\$211,546	\$212,122
NET DEPARTMENT EXPENSE	\$ 0	\$ 0	\$ 0

## SIDEWALKS

<u>REVENUES</u>			
Revenue Sharing	\$ 0	\$ 0	\$ 1,066
Prior Year Revenue	0	0	3,090
Transfer from Sidewalk Reserve	2,416	0	2,126
TOTAL REVENUES	\$2,416	\$ 0	\$ 6,282
<u>EXPENSES</u>			
Wages	\$ 0	\$ 0	\$ 9,561
Overtime	0	0	0
Fringes	0	0	2,521
Sidewalk Materials	5,675	5,918	5,000
Other Charges - Administration	1,325	444	0
Capital Outlay	14,110	9,521	12,000
Professional Fees	0	0	200
TOTAL EXPENSES	\$21,110	\$15,883	\$29,282
NET DEPARTMENT EXPENSE	\$18,694	\$15,883	\$23,000

## SEWER

	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
<u>REVENUES</u>			
State Aid - Water Pollution	\$ 17,949	\$ 79,997	\$139,420
Sewer Rental - Hanover	159,008	245,320	0
Sewer Rental - Lebanon	13,056	14,896	0
Sewer Connections	3,984	4,226	5,320
Fees - Sewer	0	0	323,154
Outside Billing	0	0	0
Prior Year Revenue	0	13,166	32,433
Storrs Pond	0	0	2,174
TOTAL REVENUES	\$193,997	\$357,605	\$502,501
<u>EXPENSES</u>			
Wages	\$ 61,412	\$ 63,256	\$ 69,905
Overtime	4,400	4,600	7,175
Fringes	5,486	12,891	14,584
Communications	1,453	960	2,000
Insurance & Bonding	5,140	3,470	3,529
Printing & Publications	47	217	300
Training	438	552	2,000
Medical Insurance	4,768	0	0
Office Supplies	263	195	250
Equipment	230	100	300
Fuel & Lubrication	1,300	1,502	2,100
Repair & Maintenance on Equipment	6,420	4,140	6,800
Utilities	22,614	22,471	27,100
Clothing	697	606	900
Chem, Drug & Lab Supplies	11,665	8,597	15,400
Heat	5,468	4,479	6,000
Buildings - Repair & Maintenance	207	142	350
Grounds - Materials	11	196	200
Sewer Maintenance Materials	10,000	9,466	10,000
Repair & Maintenance of Plant Equip	2,561	3,318	3,000
Charge to Reserve	0	62,451	0
Interest on Debt	25,600	22,895	33,315
Principal on Debt	70,000	70,000	140,000
Other Charges - Administration	11,500	15,340	15,800
Capital Outlay	17,047	0	129,393
Professional Fees	38	2,328	100
Equipment Reserve	10,000	11,000	12,000
TOTAL EXPENSES	\$278,765	\$325,172	\$502,501
NET DEPARTMENT EXPENSE	\$(84,768)	\$ 32,433	\$ 0

LEBANON REGIONAL AIRPORT

<u>EXPENSES</u>	<u>ACTUAL</u> <u>1976</u>	<u>ACTUAL</u> <u>1977</u>	<u>BUDGET</u> <u>1978</u>
Subsidy	\$10,000	\$10,000	\$10,000
Other Charges - Administration	670	670	670
TOTAL EXPENSES	<u>\$10,670</u>	<u>\$10,670</u>	<u>\$10,670</u>
NET DEPARTMENT EXPENSE	\$10,670	\$10,670	\$10,670

PUBLIC WORKS DEPARTMENT

ALL REVENUES	\$520,585	\$711,287	\$883,965
TOTAL EXPENSES	<u>1,272,318</u>	<u>1,454,565</u>	<u>1,683,737</u>
NET DEPARTMENT EXPENSE	\$ 751,733	\$ 743,278	\$ 799,772

SPECIAL ARTICLES

<u>EXPENSES</u>			
Reservoir Road - 77	\$ 0	\$15,512	\$ 0
Davis Rink - 77	0	1,485	0
TOTAL EXPENSES	<u>\$ 0</u>	<u>\$16,997</u>	<u>\$ 0</u>
NET DEPARTMENT EXPENSE	\$ 0	\$16,997	\$ 0

TOTAL - ALL DEPARTMENTS

ALL REVENUE	\$1,093,447	\$1,369,348	\$1,817,194
TOTAL EXPENDITURES	<u>2,879,697</u>	<u>3,372,927</u>	<u>3,912,427</u>
TOTAL NET DEPT. EXPENDITURES	\$1,786,250	\$2,003,579	\$2,095,233
PLUS DEPARTMENT REVENUES	<u>432,700</u>	<u>648,870</u>	<u>919,510</u>
AMOUNT TO BE APPROPRIATED	\$2,218,950	\$2,652,449	\$3,014,743

PROPOSED 1978  
CAPITAL OUTLAY  
ALL DEPARTMENTS

General Administration			
Files - 2 @ 150		\$ 300	
Adding machine		160	
Assessing and Tax Bill Programming		<u>4,040</u>	4,500
Conservation Commission			
Capital Reserve Fund			10,000
Recreation: Desk		200	
Filing Cabinet		<u>100</u>	300
Howe Library			
2 Book trucks		192	
1 Typewriter with library keyboard		450	
1 Steelcase desk with typing extension		310	
1 Steelcase posture chair		101	
1 9 ft. section of reference stacks		<u>535</u>	1,588
Etna Library: Sewer and Water Connection		1,500	
Toilet Facilities		<u>2,000</u>	3,500
Code: Automobile			4,800
Fire: Assorted Fire Equipment		5,090	
Ladder tower inspection trips		900	
Etna Station floor drain		<u>1,300</u>	7,290
Police			
1 Desk chair		140	
1 4-Channel radio hand set		901	
1 Hand set charger unit		38	
1 Manual typewriter		175	
1 Locker unit		<u>110</u>	1,364
Highway: Trees			3,000
Buildings & Grounds			
Municipal Building Furnace		13,500	
Paint Spray Room Lighting Fixtures		<u>2,000</u>	15,500
Sidewalks			
Sidewalk Construction			12,000
Sewer			
Capital Improvements			129,393
Parking			
Parking Lot Improvements			1,000
Housing Authority			
Drainage and Site Work		3,500	
Insulation		2,000	
Elderly Program Equipment		<u>1,500</u>	
			<u>7,000</u>
			\$206,035

PROPOSED 1978  
CAPITAL RESERVE EXPENDITURES

<u>Fire</u>	Add 1500 Gallon Per Minute Pumper	\$90,421
<u>Police</u>	Replace - 2 Patrol Cars	8,600
	Replace - Detective Car	<u>5,300</u>
		\$13,900
<u>Highway</u>	Replace Loader #2	25,000
	Replace Spreader #1	5,000
	Replace Truck #8	15,000
	Replace Truck #9	<u>15,000</u>
		\$60,000
<u>Building &amp; Grounds</u>	Replace Mower	5,000
<u>Sewer</u>	Replace Truck #24	8,000
	Replace Rodder	<u>5,000</u>
		\$13,000
	TOTAL	\$182,321

FEDERAL REVENUE SHARING  
 1978

PROPOSED ALLOCATION FOR 1978

<u>Governance &amp; Coordination</u>		
District Court	430	
General Administration	3,279	
Legal	672	
Planning Board	569	
Debt and Interest	<u>2,052</u>	
		7,002
<u>Human Services</u>		
Visiting Nurse	927	
Counseling	418	
Health and Welfare	3,475	
Health Council	45	
Recreation	2,075	
Howe Library	7,437	
Etna Library	<u>316</u>	
		14,693
<u>Safety Services</u>		
Code	1,325	
Police	14,304	
Fire	<u>19,967</u>	
		35,596
<u>Public Works</u>		
Highway	27,535	
Buildings and Grounds	4,427	
Lebanon Regional Airport	445	
Sidewalks	<u>1,066</u>	
		33,473
79	TOTAL	\$90,764

1977 TAX RATES

UNIT OF GOVERNMENT	TOTAL APPROPRIATION	REVENUE OR CREDIT	TO BE RAISED BY TAXES	NET VALUATION	TAX RATE
Town	2,265,380	1,497,897 <sup>b</sup>	893,005 <sup>**</sup>	156,589,375	5.50
County	209,804	4,949	204,855		1.40
Hanover School	993,301	32,390	960,911		6.20
Dresden School	1,453,863 <sup>a</sup>	36,350	1,417,513		9.10
	<u>4,922,348</u>	<u>1,571,586</u>	<u>3,476,284</u>	<u>156,589,375</u>	<u>22.20</u>
Special Service Area					
Fire Area No. 1			14,140	22,093,700	.64
Fire Area No. 2			16,571	12,946,500	1.28
Fire Area No. 3			4,596	1,795,150	2.56
Fire Area No. 4			383,213 <sup>*</sup>	119,754,025	3.20
Total Fire	416,219		<u>418,520</u>	<u>156,589,375</u>	
Sidewalk	18,140		18,973 <sup>*</sup>	118,582,720	.16
GRAND TOTAL	5,356,707	1,571,586	3,913,777		

Notes:

- \*\* Includes overlay of \$104,922 which applies to Town, County and School appropriations, and Veteran's Exemptions of \$20,600.
- \* Includes overlay: Fire \$2,301, Sidewalk \$833.
- a Includes only Hanover's share (70.31%) of Dresden budget.
- b Includes \$88,556 cash surplus from 1976.

SUMMARY OF ASSESSMENTS

1977

REAL ESTATE

Code

01	Land - Improved and Unimproved	\$ 48,256,930
02	Buildings Only	101,917,820
04	Factory Buildings	473,100
08	Public Utilities (Electric & Water Works)	6,484,300

PERSONAL PROPERTY

52	Boats	16,975
		<u>\$157,149,125</u>

EXEMPTIONS

Institutions - Dining Room		
Dormitory & Kitchen	300,000	
Blind	15,000	
Elderly Persons	<u>244,750</u>	
		<u>559,750</u>
		156,589,375

Total Number of Residents listed at \$10.00 4,076

# TAX COLLECTOR'S REPORT

DECEMBER 31, 1977

	<u>DEBIT</u>		<u>Total</u>
	<u>Prior Years</u>	<u>1977</u>	
Property Tax	\$140,232.43	\$3,893,373.00	\$4,033,605.43
Bank Stock Tax		2,501.30	2,501.30
Yield Tax		4,812.50	4,812.50
Additions:			
Property Tax		14,578.83	14,578.83
Interest	3,417.83	64.46	3,482.29
	<u>\$143,650.26</u>	<u>\$3,915,330.09</u>	<u>\$4,058,980.35</u>

	<u>CREDIT</u>		<u>Total</u>
	<u>Prior Years</u>	<u>1977</u>	
Property Tax Paid			
Treasurer:	\$140,170.60	\$3,656,618.59	\$3,796,789.19
Bank Stock Tax Paid			
Treasurer:		2,501.30	2,501.30
Yield Tax Paid Treas:		4,668.79	4,668.79
Interest Paid Treas:	3,417.83	64.46	3,482.29
Abatements:			
Property Tax		9,344.68	9,344.68
Uncollected:			
Property Tax	61.83	241,988.56	242,050.39
Yield Tax		143.71	143.71
	<u>\$143,650.26</u>	<u>\$3,915,330.09</u>	<u>\$4,058,980.35</u>

SUMMARY OF WARRANT - STATE RESIDENT TAX

DECEMBER 31, 1977

	<u>DEBIT</u> <u>Prior Years</u>	<u>1977</u>	<u>Total</u>
Original Warrant		\$40,760	\$40,760
Uncollected as of 1/1/77	\$8,070		8,070
Added Taxes	480	1,260	1,740
Penalties	410	119	529
	<u>\$8,960</u>	<u>\$42,139</u>	<u>\$51,099</u>

	<u>CREDIT</u> <u>Prior Years</u>	<u>1977</u>	<u>Total</u>
Remittance to Treasurer:			
Resident Taxes	\$4,190	\$32,930	\$37,120
Penalties	410	119	529
Abatements:			
Resident Taxes	4,360	2,730	7,090
Uncollected:			
Resident Taxes		6,360	6,360
	<u>\$8,960</u>	<u>\$42,139</u>	<u>\$51,099</u>

SUMMARY OF TAX SALES ACCOUNTS  
DECEMBER 31, 1977

	<u>DEBIT</u> <u>1976</u>	<u>Tax Sale on Levies of:</u> <u>Prior Years</u>
(a) Taxes Sold to Town During Current Fiscal Year:	\$17,614.52	
(b) Balance of Unredeemed Taxes January 1, 1977:		\$7,724.36
Interest Collected After Sale	384.06	1,152.47
Redemption Costs	70.80	98.30
	<u>\$18,069.38</u>	<u>\$8,975.13</u>
	<u>CREDIT</u>	
Remittances to Treasurer During Year	\$13,600.15	\$8,115.12
Unredeemed Taxes at close of Year	4,469.23	860.01
	<u>\$18,069.38</u>	<u>\$8,975.13</u>

## TOWN CLERK'S ACCOUNT

December 31, 1977

Motor Vehicles Permits Issued:			
1977		5,009	\$125,937.50
1978		150	<u>3,568.00</u>
			\$129,505.50
Dog Licenses Issued:			
1977	372 @	\$3.00	1,116.00
	34 @	6.00	204.00
	100 @	4.00	400.00
	2 @	7.00	14.00
	Kennel 5 @	12.00	60.00
	" 1 @	16.50	16.50
	72 Miscellaneous		<u>216.07</u>
			\$2,026.57
Fees to Town			\$8,123.26

## REPORT OF THE TOWN TREASURER

The Treasurer of the Town of Hanover for the year ending December 31, 1977 submits the following condensed report of receipts and disbursements applicable to calendar 1977 activity.

Balance per cash book, January 1, 1977	\$	94,167.33
Receipts from all sources applicable to 1977		<u>15,560,373.64</u>
		15,654,540.97
Less Selectmen's Orders Paid Relating to 1977		<u>15,605,455.10</u>
Balance per cash book, December 31, 1977	\$	<u><u>49,085.87</u></u>

Bruce D. McAllister  
Treasurer

PARKING SYSTEM  
1976 - 1978

<u>REVENUES</u>	ACTUAL 1976	ACTUAL 1977	BUDGET 1978
Parking - Previous Years	\$ 31,902	\$152,824	\$183,032
Metered Parking	60,580	65,081	63,000
Parking Fines	35,780	46,172	45,000
Permit Parking	24,345	25,663	28,300
Use of Property & Money	4,128	4,148	12,200
Parking - Sale of Property	<u>90,680</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$248,415	\$293,888	\$331,532
<u>EXPENSES</u>			
Wages	\$ 26,060	\$ 35,581	\$ 40,472
Insurance & Bonding	648	2,690	700
Utilities	415	1,942	1,780
Buildings - Repair & Maintenance	252	3,838	2,500
Grounds - Materials	4,477	508	2,500
Parking Meter Supplies	3,058	1,691	2,500
Peripheral Parking	28,924	25,080	26,140
Interest on Debt	2,580	2,573	2,580
Principal on Debt	0	0	73,500
Other Charges - Administration	10,000	16,821	18,348
Other Charges - Comm.	601	6,495	6,996
Capital Outlay	11,054	7,034	1,000
Professional Fees	0	0	15,000
Contracts - Paving	<u>7,552</u>	<u>6,603</u>	<u>1,500</u>
TOTAL EXPENSES	\$95,591	\$110,856	\$195,516
NET	\$152,824	\$183,032	\$136,016

OFF-STREET PARKING FACILITIES

1957-1977

TOTAL AUTHORIZATION	\$570,000
TOTAL EXPENDED	<u>\$570,000</u>
Borrowed to Date	\$439,522
Notes Paid to December 31, 1977	<u>366,022</u>
Balance of Notes Outstanding December 31, 1977	\$ <u>73,500</u>

HANOVER HOUSING AUTHORITY  
HANOVER SECTION EIGHT

BALANCE SHEET - 12/31/77

ASSETS

CASH	\$20,766
SAVINGS ACCOUNT	15,758
ACCOUNTS RECEIVABLE - HUD -	5,230
DEVELOPMENT COSTS	<u>639,704</u>
TOTAL ASSETS	681,458

LIABILITIES, RESERVES AND SURPLUS

ACCOUNTS RECEIVABLE - TOWN OF HANOVER	9,684
GRANT - TOWN OF HANOVER	639,704
DONATIONS	992
TENANTS PREPAID RENTS	144
SAVINGS ACCOUNT	15,758
RESIDUAL RECEIPTS (DEFICIT)	<u>15,176</u>
TOTAL LIABILITIES, RESERVES & SURPLUS	681,458

HANOVER HOUSING AUTHORITY  
1976 - 1978

<u>REVENUES</u>	ACTUAL <u>1976</u>	ACTUAL <u>1977</u>	BUDGET <u>1978</u>
Prior Year Revenue	\$ 0	\$ 0	\$ 9,945
Housing Subsidy	14,053	42,249	50,064
Rents Housing Authority	16,249	22,898	23,376
Grants Housing Authority	0	10,000	5,000
Gifts Housing Authority	0	1,161	500
Insurance Payment	0	649	0
General Tax Levy	<u>21,440</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$51,742	\$77,057	\$88,885
<u>EXPENSES</u>			
Communications	\$ 79	\$ 242	\$ 250
Insurance & Bonding	2,284	1,321	2,500
Utilities	11,436	12,427	14,184
Buildings - Repair & Maintenance	547	1,944	2,000
Grounds - Materials	8,594	0	0
Program Materials	0	0	0
In Lieu of Taxes	0	12,840	14,080
Charge to Reserve	0	392	0
Interest on Debt	0	0	23,500
Principal on Debt	0	0	35,000
Other Charges - Administration	2,768	4,550	4,550
Other Charges - B & G	0	3,210	1,800
Capital Outlay	9,100	16,480	7,000
Professional Fees	1,489	0	0
Legal Services	0	167	50
Contract Cleaning	0	4,371	6,000
Equipment Reserve	<u>5,500</u>	<u>10,000</u>	<u>10,000</u>
 TOTAL EXPENSES	 \$41,797	 \$67,944	 \$120,914
 NET EXPENSES	 \$ 9,945	 \$ 9,113	 \$ 32,029

HANOVER DISTRICT COURT

Balance, December 31, 1976 \$ 203

Receipts

Fines and Forfeits	\$21,811	
Received for Restitution	2,177	
Fees for Police Academy	614	
Small Claims	460	
Sale and Service of Writs	74	
Parking Tickets	84	
Miscellaneous	53	
		25,223
		25,426

Disbursements

State of New Hampshire			
Department of Safety	\$ 8,999		
Fish and Game Department	120	9,119	
Police Academy		654	
Witness Fees		889	
Restitution Paid		2,127	
Court Expenses		2,191	
Town of Hanover			
Fines and Forfeits	9,625		
Small Claims	460		
Sale and Service of Writs	74		
Parking Fines	84	10,243	
			\$ 25,223

Balance, December 31, 1977

Cash on Hand	100	
Cash Held for Restitution	103	203

\$25,426

Statistics for 1977

Criminal Cases	\$ 932	
Small Claims	234	
Juvenile	36	
Civil	35	
		\$1,237

UPPER VALLEY REGIONAL EMERGENCY  
MEDICAL CARE SERVICE

The Upper Valley Regional Emergency Medical Care Service responded to 427 calls for Medical Aid in 1977 as indicated.

<u>COMMUNITY</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>
Bradford	64	51	67
Fairlee	28	13	22
Hanover	238	238	196
Lyme	18	13	23
Norwich	39	42	35
Orford	22	21	15
Piermont	11	10	15
Strafford	11	13	5
Thetford	31	27	34
West Fairlee	5	5	6
Other	17	18	9
Total	<u>484</u>	<u>451</u>	<u>427</u>

The ambulance also responded to 80 dry runs in 1977. A dry run is when the ambulance does not transport a patient for one reason or another; either the patient is deceased or the sickness or injury does not require being transported to a medical facility.

In 1978 the per capita rate will remain at \$3.50. The user fee will be reduced to \$45.00 per run, and the mileage fee will remain at \$1.00.

To offset the lower user fee, it is recommended that updated population figures from the Regional Health Planning Commissions be used.

In 1977 the user fee for scheduled transfers was reduced to \$40.00 in hopes of being more competitive. This approach failed to meet the expectations.

During 1977 the Fire Department Personnel donated some 400 hours of their time to take an Emergency Medical Technicians update and refresher course.

Planned activities for 1978 include finalization of treatment protocol for advanced care, and training our Emergency Medical Technicians in Intravenous Therapy.

New equipment for 1978 includes replacing the chassis of the Rescue Unit and delivery of a specialized Rescue tool acquired through a Federal Grant.

UPPER VALLEY REGIONAL EMERGENCY  
 MEDICAL CARE SERVICE FUND  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1977  
 AND PROPOSED BUDGET FOR 1978

	<u>ACTUAL</u> <u>1977</u>	<u>BUDGET</u> <u>1978</u>
<b>REVENUES:</b>		
Service Charges	\$31,174	\$14,139
Community Contributions	61,035	67,060
Other	1,122	450
Accounts Receivable	--	10,000
	<u>\$93,331</u>	<u>\$91,649</u>
 <b>DISBURSEMENTS:</b>		
Personal Services	\$61,251	\$39,780
Insurance & Bonding	5,321	3,500
Printing & Publications	--	50
Training	846	1,200
Dues & Subscriptions	125	310
Office Supplies	457	50
Fuel & Lubrication	998	1,100
Repair & Maintenance of Equipment	2,335	550
Clothing	600	500
Chemical, Drug & Lab Supplies	797	1,200
Travel	42	50
Equipment Operation	111	500
Deficit - Prior Years	18,197	16,250
Other Charges - Administration	5,972	7,729
Other Charges - Communications	8,297	5,442
Other Charges - Equipment	--	2,016
Equipment Reserve	4,250	10,000
	<u>\$109,581</u>	<u>\$90,227</u>
Surplus (Deficit)	<u>(16,520)</u>	<u>1,442</u>
Capital Reserve Balance	\$11,230	

## HEADREST

(As Headrest was partially funded by tax funds, the Selectmen feel that it is important that the following report be included in the Town Report.)

In 1977, 25% of Headrest's total contacts were from the Town of Hanover. Headrest's focus in 1977 and in the past few years has centered heavily on the 18-59 age group. The greatest number of calls were from depressed, lonely people needing help.

General information and referral accounted for the second largest group, with the remainder spread evenly over housing and emergency lodging, alcohol and drugs, and consumer complaints, among others.

Our goal is to consistently provide information and referral and crisis intervention services by telephone, and to try to help people take steps to help themselves.

Our request for 1978 from the Town of Hanover is \$4,545. This figure is based on the Town's use of Headrest's services in 1977.

Thank you for your support.

## LEBANON REGIONAL AIRPORT AUTHORITY

Without a doubt, 1977 has been the most significant year in many years in the evolution of the Lebanon Regional Airport.

Perhaps the single most significant event, and a prelude to many more, has been the completion and acceptance in May of the Airport's long-awaited Master Plan. This study had been a four year effort to find the most cost-effective and environmentally compatible way to accommodate the natural growth in passenger and air traffic, and is a prerequisite for Federal funding of airport improvements.

A second major event was the acceptance in September of an \$850,000 FAA grant for 90% of the cost of the first phase of a comprehensive airport improvement program. Phase I consists of two partial taxiways that will provide added safety and efficiency on the airfield, and a 4000 foot access road to the site of a proposed new terminal building which is now being designed. Ground was broken for the taxiways and access road by Jim Campion and Mayor Pam Bean of Lebanon in October.

The Airport Authority continued its efforts in 1977 to attain financial self-sufficiency. By renegotiating several major leases and concession agreements and by taking a more systematic approach to the collection of user fees, the airport's operating revenues will more than double in the current fiscal year. Airport users will pay 85% of operating expenses, compared with 47% last year, and the proportion of municipal grants to total revenue will be cut virtually in half.

Statistically, 1977 has been a very significant year also. More than 64,000 passengers passed through the airport during the past twelve months compared with about 50,000 last year. This is a 25% increase over 1976 and may well be a response to better service and a measureable improvement in reliability by Air New England. At year-end, nine Fairchild and five Twin-Otter flights were scheduled daily, and Air New England's overall reliability had improved for the year from 86% to 90%.

Our principal goals in 1978 are to obtain maximum federal funding for the terminal building and industrial park and for the rebuilding and lengthening of the north/south runway. The former will hasten the day of financial self-sufficiency, and the latter will eventually permit virtually all-weather flight operations.

With a little luck, the year 1978 will be even more significant than 1977.

## UPPER VALLEY-LAKE SUNAPEE COUNCIL

The Upper Valley-Lake Sunapee Council is the regional planning and development commission serving 31 municipalities along both sides of the Connecticut River, from Orford on the north to Charlestown on the south.

Council policy is set by a Board of Directors consisting of two persons appointed by each member town. They, in turn, hire professional staff to administer this policy and carry out programs. Hanover's directors are John C. Manchester and Marjorie Boley.

The Council, with its main office in Lebanon and a sub-regional office in Newport, operates on a budget of approximately \$100,000 a year. Of that amount, just \$35,000 is from municipal memberships - the membership rate, 69¢ per capita, has remained constant for six years, despite inflation. That \$35,000, in turn, generates \$65,000 in matching money from state and federal sources.

Work programs are in three main categories: Regional plans, developed to serve as guidelines for action in the member municipalities; short-range studies, which include sponsorship of seminars and workshops, briefings of town officials on new federal requirements, etc.; and local technical assistance, in which Council staff work closely with a town's officials on a specific project, including mapping and graphics, zoning and subdivision amendments, and varied municipal problems.

Specifically, the Council during 1977, completed regional plans covering land use and housing and worked with local planning boards and housing committees on localized needs and problems within those topics. It worked with many committees on needed Master Plan or ordinance revisions, including work with the Hanover Planning Board on subdivision amendment proposals. And it acted as an information conduit to local officials on such federal programs as the Flood Insurance Act and Housing and Community Development Act.

As both a regional clearinghouse for socio-economic data and the federally recognized A-95 areawide clearinghouse, it assisted with information for or review of numerous local (governmental, college and private-non-profit) applications for federal assistance.

It is anticipated that as traditional separations of land use decisions from human services provisions tend to disappear; that the realization increases, that where people are housed and employed has implications for the provision of social services; this coordinative function of the Council will increase even more.

ANNUAL TOWN MEETING OF HANOVER

MARCH 8, 1977

Articles on the warrant and action taken on them:

Article I (To vote by nonpartisan ballot) for the following Town Officers:

One Selectman to serve for a term of three years  
One Treasurer to serve for a a term of one year  
One Town Clerk to serve for a term of three years  
One Library Trustee to serve for a term of three years  
One Trustee of Town Trust Funds to serve for a term of three years  
And such other Town Officers as may be required by law

The following were elected by nonpartisan ballot:

For Selectman for a term of three years  
Benjamin Thompson, Jr.  
For Town Clerk for a term of three years  
Patricia H. Radway  
For Treasurer for a term of one year  
Bruce D. McAllister  
For Library Trustee for a term of three years  
Edgar T. Mead  
For Trustee of Trust Funds for a term of three years  
John Schiffman

Article II. (To vote by ballot) to see if the Town will vote to amend the existing Town Zoning Ordinance as proposed by the Planning Board as specifically described and set forth in the official copy of Amendment No. 1 filed and available to the public at the office of the Town Clerk and as on display on the date of the meeting. The following question is listed on the printed ballots:

"Are you in favor of the adoption of the Amendment No. 1 to the existing Town Zoning Ordinance as proposed by the Planning Board?"

The vote by ballot was as follows:

Yes: 757            No: 287

Article III (To vote by ballot) to see if the Town will vote to amend the existing Town Zoning Ordinance as proposed by the Planning Board as specifically set forth in the official copy of Amendment No. 2 filed and available to the public at the office of the Town Clerk and as on display on the date of the meeting. The following question is listed on the printed ballots:

"Are you in favor of the adoption of the Amendment No. 2 to the existing Zoning Ordinance as proposed by the Planning Board?"

The vote by ballot was as follows:

Yes: 711 No: 265

Article IV (By petition) (To vote by ballot) to see if the Town will vote to grant an exemption from the Town property tax for persons owning real property which is equipped with solar energy heating or cooling systems. The following question will appear on the printed ballot:

"Shall we adopt the provisions of RSA 72:62 for a property tax exemption on real property equipped with a solar energy heating or cooling system, which exemption shall be in an amount equal to 100% of the value of the solar heating or cooling system?"

The vote by ballot was as follows:

Yes: 412 No: 613

Article V (To vote by ballot) to see if the Town will vote to grant expanded exemptions on real estate taxes for residents 65 years of age and up in addition to the present exemption for persons 68 years or over as contained in RSA 72:39. The following question will appear on the printed ballot:

"Shall we adopt the provisions of RSA 72:43-b and 43-c for expanded exemptions on real estate which provide:

1. For a resident 65 years of age up to 75 - \$5,000 exemption;
2. For a resident 75 years of age up to 80 - \$10,000 exemption;
3. For a resident 80 years of age or older - \$20,000 exemption;

provided that the resident owns the real estate

individually or jointly with another or his spouse with who he has been living for at least 5 years as man and wife; said resident has a net income of less than \$7,000 or a 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 \$35,000."

The vote by ballot was as follows:

Yes: 930            No: 99

Article VI        (To vote by ballot) to see if the Town will amend the Town Charter so as to authorize the Selectmen to establish a special parking district or districts in the same manner as other special service areas in the Town. There is pending before the New Hampshire General Court legislation which would allow the Charter to be changed. If such legislation is effective on the date of the Annual Town Meeting, the following question will be listed on the printed ballot:

"Are you, as a voter of the Town of Hanover, in favor of amending Hanover's Charter to provide for the establishment of a special parking district or districts?"

(This article will be voted on by printed ballot during the time the polls are open on the day of the meeting beginning at 8 a.m.).

Article VII        (To vote by ballot) to see if the Town will vote to amend the Town Charter so as to allow the payment of all sewage disposal expenses to be paid by sewer rentals based on water consumption. There is pending before the New Hampshire General Court legislation which would allow the Charter to be amended. If such legislation is effective on the date of the Annual Town Meeting, the following question will be listed on the printed ballot:

"Are you, as a voter of the Town of Hanover, in favor of amending Hanover's Charter to provide for the payment of all sewage disposal expense by sewer rental?"

It was moved, seconded and voted that the meeting postpone indefinitely any action on Articles 6 and 7 of the Warrant which relate to the amendment of the Town Charter as no referendum on these two questions has been authorized by the New Hampshire General Court.

Article VIII      To see what action the Town will take as to the appropriation of a sum of money for the design, plans and specifications for modification of the Town Sewage System (201

Facilities Plan, Step 2) and for the construction of the Park Street Sewer Project and the balance of the construction of the Mink Brook Interceptor Sewer Line Project and to borrow such sum by the issuance of bonds and/or notes under the Municipal Finance Act and further as to authorizing the Selectmen to apply, negotiate, and do all things necessary to obtain such federal, state or other assistance as may be available for these three projects or any one of them or to incur indebtedness in anticipation of the receipt of such assistance as provided under the Municipal Finance Act and to receive and expend such assistance for the purposes of these three projects.

It was moved and seconded, that the Town appropriate \$450,000 for the purpose of defraying the cost of preliminary and final plans and specifications for the construction, enlargement and improvement of the Town Sewage System in accordance with "201 Facilities Plan" and for the purpose of the construction of the Park Street Sewer Project and the Mink Brook Interceptor Sewer Line; that to raise this appropriation the Selectmen are authorized to borrow \$450,000 under the Municipal Finance Act and that the Selectmen are authorized to contract for and accept Federal, State or other assistance as may be available for these projects, to incur indebtedness in anticipation of receipt of such assistance as provided in the Municipal Finance Act and to expend such assistance for these projects.

The vote by written ballot was as follows:

Yes: 281      No: 50

Article IX      To receive reports from the Selectmen, Town Clerk, Treasurer, Auditor, Collector of Taxes and other Town Officers, to vote on any motion relating to these reports, and to receive any special resolutions that may be appropriate to vote thereon.

It was moved, seconded and voted that the reports of the Selectmen, Town Clerk, Treasurer, Auditor, Collector of Taxes and other Town Officers as printed in the Town Report be accepted.

Article X      To choose the following Town Officers to be elected by a majority vote:

Two Auditors each for a term of one year.

One Member of the Advisory Assessors Board for a term of three years.

Three Fence Viewers each for a term of one year.

Two Surveyors of Wood and Timber for a term of one year.

One Park Commissioner for a term of three years.

And such other officers as the Town may judge necessary for managing its affairs.

It was moved that the following persons are hereby nominated for the following offices:

Auditors for a term of one year -  
Joseph E. Cardoza  
George A. Smith

Member of the Advisory Assessors Board for a term of three years -  
Foster Blough

Fence Viewers for a term of one year -  
Walter S. Coutermarsh  
Edward Latham  
Howard Reed

Surveyors of Wood and Timber for one year -  
Joseph C. Fogg  
Walker T. Weed

For Park Commissioner for a term of three years -  
Carolyn Tenney

The motion was seconded and as there was no further nominations the Moderator instructed the Clerk to cast one ballot and the slate was declared elected.

Article XI (By petition) to see if the Town will vote to elect the members of the Hanover Planning Board in accordance with the provisions of RSA 36:4 (II) (b).

It was moved and seconded that the Town vote to elect the members of the Hanover Planning Board in accordance with the provisions of RSA 36:4 (II) (b).

The motion was defeated by voice vote.

Article XII To raise and appropriate such sums of money as the Town judges necessary to pay the expenses of the Town during the 1977 fiscal year for the purposes set forth in the Town budget and further to accept and expend gifts of money and/or personal property for the purposes intended by any donor and in addition, to apply, receive and expend any Federal or State Assistance for the uses set forth in the Town Budget, not anticipated as of the Annual Town Meeting, and to account to the voters of the Town for all such additional receipts and expenses.

It was moved and seconded that the Town raise and appropriate the sum of Two Million Eight Hundred and Seventy-six

Thousand Nine Hundred and Fifty-four Dollars (\$2,876,954.00) which includes One Hundred and Ninety Thousand Two Hundred and Nineteen Dollars (\$190,219.00) for the general operations of the parking system; and including One Hundred and Thirty-three Thousand Six Hundred and Thirty-six Dollars (\$133,636.00) to be paid into the following capital reserve funds for the purpose thereof, namely, fire \$25,000, police \$10,693, communications \$2,943, public grounds \$4,000, highway \$80,000, sewer \$11,000; together with the transfer of \$108,416 from such capital reserve funds for the purposes and in the amounts as set forth on Page 87 of the Town Report, to pay the expenses of the Town during the 1977 fiscal year for the purposes set forth in the Town budget and further that the Selectmen are authorized to accept and expend gifts of money or personal property for the purposes intended by any donor and in addition to apply, receive and expend any federal or state assistance for the purposes set forth in the Town budget, not anticipated as of the annual Town Meeting on the condition that the Selectmen shall account to the voters of the Town for all such additional receipts and expenses.

The following was moved and seconded:

That the budget of the Town of Hanover be increased in the amount of \$2,075 in order to restore that amount to the Headrest appropriation so that the appropriation will be \$4,575 as requested for this year. This is the amount requested and received in 1976.

The amendment passed by a standing vote:

Yes: 170            No: 145

A further amendment, to be added to the original motion was moved, seconded and voted:

That it is the sense of this meeting that the Selectmen be mindful of the remarks of William Smith as funds are expended during the current year and in the preparation of the 1978 budget.

The original motion, as amended twice, passed by voice vote.

Article XIII To see if the Town will vote to authorize withdrawal of funds from the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972 as amended and to expend such funds in the amounts indicated as set forth in the Town Report under "Federal Revenue Sharing" and further to authorize the Selectmen to make pro-rata reductions in the amounts if the estimated entitlement is not received or is reduced.

It was moved, seconded and voted that the Selectmen be authorized to withdraw funds from the revenue sharing fund established under the provisions of the State and Local Assistance Act of 1972 as amended in the amount of \$122,964 and to expend such funds in the amounts indicated as set forth in the Town Report on page 87 and further that the Selectmen are hereby authorized to make pro-rata reductions in the amounts if the estimated entitlement is not received or is reduced.

Article XIV To see if the Town will vote to discontinue as an open highway that portion of Reservoir Road from a point next to the access road leading to the Storrs Pond Recreation Area westerly to the westerly sideline of Grasse Road, subject to gates and bars, or in the alternative, to appropriate \$15,000 for the repair of that same portion of Reservoir Road.

It was moved, seconded and voted that the Town raise and appropriate the sum of \$15,000 for the repair of that portion of Reservoir Road from a point next to the access road leading to the Storrs Pond Recreation Area easterly to the westerly sideline of the Grasse Road.

Article XV To see if the Town will vote to allow the Tax Collector to receive installment payments on real estate taxes from landowners and credit such payment to the real estate taxes due from such landowners on or before December 1 of any year. Such payments may be received prior to delivery of the warrant for taxes to the Tax Collector in any year. This vote shall remain in effect until it is specifically rescinded by an article in the Warrant.

It was moved, seconded and voted that the Tax Collector be hereby authorized to receive installment payments on real estate taxes from landowners and credit such payments to the real estate taxes due from such real estate on or before December 1 of any year. Such payments may be received prior to the delivery of the warrant for taxes to the Tax Collector in any year. This authorization shall remain in effect until it is specifically rescinded by any article in the Warrant.

Article XVI To see if the Town will vote to authorize the selectmen to accept a gift of real estate from the Howe Library of a parcel of land located on the south side of West Wheelock Street being the former DKE lot, parcel 38 on Tax Map 33 and further to authorize the sale of all or a part of the DKE Lot at a value to be determined by professional appraisal and upon such terms and conditions as the Selectmen deem to be in the long-range best interest of the Town, and further to authorize the Selectmen to execute and deliver on behalf of the Town, the acceptance of the deed for recording, agreements, deeds and any other instruments that may be required to take any other action that may be necessary or convenient to carry this vote into effect.

It was moved and seconded that the Selectmen be hereby authorized to accept a gift of real estate from the Howe Library of a parcel of land located on the south side of West Wheelock Street, being the former DKE Lot, parcel 38 on Tax Map 33, and further that the Selectmen are hereby authorized to sell all or part of the DKE Lot at a value to be determined by a professional appraisal and upon such terms and conditions as the Selectmen deem to be in the long-range best interest of the Town and further that the Selectmen are hereby authorized to execute and deliver on behalf of the Town the acceptance of the deed for recording, agreements, deeds and other instruments that may be required and to take any other action necessary or convenient to carry out the purpose of this vote.

It was moved and seconded to amend the motion by deleting from the original motion the following: "and further that the Selectmen are hereby authorized to sell all or part of the DKE Lot at a value to be determined by professional appraisal and upon such terms and conditions as the Selectmen deem to be in the long-range best interest of the Town".

The amendment was defeated by a standing vote:

Yes: 112            No: 166

The original motion passed by voice vote.

Article XVII To see if the Town will vote to authorize the sale of a certain parcel of land containing approximately 1.29 acres and an easement over another parcel of land containing 1.66 acres together with a right of way over the Dump Road, so-called, and being portions of Town owned property located in the City of Lebanon and off the westerly side of Route 120 at a value to be determined by professional appraisal and upon such terms and conditions as the Selectmen deem to be in the long-range best interest of the Town and further to authorize the Selectmen to execute and deliver on behalf of the Town all agreements, deeds and any other instruments that may be required and to take any other action that may be necessary or convenient to carry out the purpose of this vote.

It was moved, seconded and voted that the Town authorize the sale of a certain parcel of land containing approximately 1.29 acres together with an easement over another parcel of land containing 1.66 acres, together with a right of way over the access road known as the Dump Road, so called, leading from Route 120 and being portions of Town owned land located in the City of Lebanon to Granite State Electric Company at not less than a value to be determined by professional appraisal and

upon such terms and conditions as the Selectmen deem to be in the long-range best interest of the Town and further that the Selectmen are hereby authorized to execute and deliver on behalf of the Town all agreements, deeds and any other instruments that may be required to take any other action that may be necessary or convenient to carry out the purposes of this vote. The parcels of land described herein are shown on a Plan entitled "Plan Showing Land and Easements in Hanover and Lebanon, New Hampshire to be conveyed to Granite State Electric Company by the Town of Hanover".

Article XVIII To see if the Town will vote to appropriate the sum of \$80,000 for the construction of a public recreational facility on Town owned land on the Greensboro Road and to borrow such sum by the issuance of bonds and/or notes under the Municipal Finance Act and further as to authorizing the Selectmen to apply, negotiate and do all things necessary to obtain such Federal assistance as may be available for such public recreational facility and to incur indebtedness in anticipation of the receipt of such assistance as provided under the Municipal Finance Act and to receive and expend such Federal assistance for the purposes of such recreational facilities.

It was moved and seconded that the Town appropriate the sum of Eighty Thousand Dollars for the construction of a public recreational facility on Town owned land on the Greensboro Road; that to raise this appropriation the Selectmen are hereby authorized to borrow Eighty Thousand Dollars under the Municipal Finance Act and that the Selectmen are hereby authorized to contract for and accept Federal assistance as may be available for such public recreational facilities, to incur indebtedness in anticipation of the receipt of such assistance as provided in the Municipal Finance Act and to expend such assistance for this public recreational facility.

The original motion was withdrawn and the following motion was made, and seconded:

That the Town raise and appropriate the sum of Eighty Thousand Dollars for the construction of a public recreational facility on Town owned land on the Greensboro Road; on the condition that a grant is obtained from the BOR and that the Selectmen are hereby authorized to contract for and accept such Federal assistance as may be available for such public recreational facilities and to expend such assistance for this public recreational facility.

A move to table the motion failed by standing vote  
(2/3 needed to pass):

Yes: 137                      No: 137

The motion also failed to pass by ballot vote:

Yes: 150            No: 153

Article XIX (By petition) to see if the Town will vote to raise and appropriate the sume of \$8,000 for the purchase of ice time for public recreational skating under the direction of the Parks and Recreation Board.

It was moved, seconded and voted that the Town raise and appropriate the sum of \$8,000 for the purchase of ice time and the expenses incidental thereto for public recreational skating under the direction of the Parks and Recreation Board.

Article XX (By petition) to see if the Town will vote to raise and appropriate the sum of \$1,415 to be paid to the Dartmouth-Lake Sunapee Region Association for promotional activities.

No motion was made and no action was taken under this Article.

Article XXI (By petition) to see if the Town will vote to raise and appropriate the sum of \$5,000 for support of the Women's Information Service (WISE) to help continue the funding of the employment program.

It was moved, seconded and voted that any action under Article XXI shall be postponed indefinitely.

The following resolution was presented on behalf of the Hanover General Court Delegation:

Whereas, the Governor's budget would spend \$31 million more than projected State revenues, requiring most of the difference to be raised at the expense of the property taxpayer,

Whereas, the Governor's budget will cause the Town of Hanover to lose \$15,393 in Business Profits Tax revenue and \$3,950 in sweepstakes revenue over the next two years,

Whereas, the elimination of the Medically Needy Program in the Governor's budget will thrust a burden of \$8,499 on the taxpayers and the needy of Hanover in the next two years,

Whereas, the Governor's budget will deprive the Town of its share of the increases proposed for the Rooms and Meals Tax and the Interest and Dividends Tax, thereby denying us \$22,141 and \$74,904 respectively, over the biennium, therefore be it

Resolved, that the Town Meeting of Hanover go on record in opposition to the provisions of the Governor's budget that

would reduce the Town's anticipated revenue, limit its potential revenue, or burden it with additional expenses, and let it further be

Resolved, that copies of this resolution be sent the Governor and Members of the General Court from this district.

It was approved by a voice vote.

The following resolutions were adopted unanimously by the meeting: (See the following pages).

Marjorie L. Boley  
Stuart W. Russell  
Donald W. Hawthorne  
David D. Hewitt  
Kevin L. Carey

Respectfully submitted,  
Patricia H. Radway  
Town Clerk

## MARJORIE L. BOLEY

By the example of her long and devoted service as member and chairman of the Planning Board of this Town, Marjorie L. Boley has exemplified the wisdom of concerned citizen participation in the vital affairs of this community.

In what must surely be the most important and demanding arena of civic commitment, the production of wise and fair zoning ordinances, Marge has generously contributed those priceless qualities of patience, wisdom and fairness. In its unending efforts to perfect the reconciliation of public and private interests, both present and future, the Planning Board has had an invaluable resource in Marge's professional skills and experiences.

As Marge retires now from the Hanover Planning Board after eight years of generous and outstanding service, the citizens of Hanover record here their deep gratitude with most sincere thanks.

## STUART W. RUSSELL

Dr. Stuart W. Russell has served the community of Hanover for many years. He served as a member of the School Board from 1958-1963, and then as its Chairman from 1961-1963, at which time the Hanover/Norwich negotiations for the formation of the Dresden School District took place. In 1972 Stuart was elected Town Moderator and served in that capacity until 1975. During that period, Stuart successfully engineered the meetings through many heated debates and probably the pinnacle of his career would be the long remembered Leash Law debates in 1973.

Our country Doctor Moderator has finally been lured by the dazzle of the city lights and is moving two miles over the Town Line to Lebanon. It is with great fondness that the Town of Hanover will remember that old Moderators never die, they just move away.

## DONALD W. HAWTHORNE

During his two terms as Selectman, Don Hawthorne's two main areas of concern have been the Howe Library and Safety Services.

In the early planning stages of a change of location and construction of the new Library, Don was instrumental. He worked tirelessly to see that the best interests of both the Town and the Library were served when the Library became a Department of the Town.

Don's practical and commonsense approach to all matters made solving large problems seem logical and uncomplicated.

It was during Don's tenure as Selectman that the Fire Station moved to its new location.

Don has been a voice for the rural area of our Town, for the lifelong residents of Hanover at a time when tremendous growth and change has taken place, and he has represented us well.

## DAVID D. HEWITT

The traditional practice of offering resolution of commendation on the floor of Town Meeting is usually offered for someone leaving or retiring from public office or service. Tonight we ask the privilege of offering a resolution honoring the many years of faithful service to the Town of Hanover by David D. Hewitt, whose recent untimely death has left us with a profound sense of loss.

It was our privilege for many years, to share the pages of the Granite State Gazette when David was editor and publisher of the paper. From him we got friendly advice and a world of encouragement. It was a rewarding relationship that we enjoyed for many years.

As such, we were able to observe many of the fine characteristics that made David the beloved figure that he was. He took a great deal of interest in the local community, its schools, its local government, and all phases of community events. He reported them in a straightforward manner, and if he had to take an unpopular stand, he did not hesitate to do so, and in most cases he was proven correct.

His love for children was best exemplified in his faithful organizing and promotion of the Annual Children's Fourth of July parade and celebration. At times, it was a thankless job, but he persevered. Somehow he was able to cajole the local merchants into providing refreshments and prizes for the various events, and if need be even dug down into his own pocket to make sure the tradition prevailed.

His interest in the handicapped and the exceptional child was a full time commitment, serving as chairman of the Board of Directors of the Upper Valley Learning Center, he devoted countless hours to this fine organization.

His love for nature and the out of doors gave him and his family many happy hours together as they hiked, climbed mountains, cross-country skied and swam. He also enjoyed photographing scenes of nature, and did a fine job of it. As Vice-Chairman of the Hanover Bicentennial Committee his expertise in the printing and publicity field was of immeasurable help in the formulating of plans for the many successful events that took place during '76.

And most of all his love of books stirred a responding chord in us personally. He started collecting books with the hope of going into the rare book business, but unfortunately his untimely death brought an end to that dream.

But this was a rich and full life, and he leaves a fine example for the host of friends he leaves behind. We shall surely miss him!

KEVIN L. CAREY

For a five-year period from August 1971 to August 1976, Kevin L. Carey served as a member and chairman of the Zoning Board of Adjustment.

His tenure as chairman can be simply characterized by the respect given him and the affairs of the Board by all elements of the community. This respect is the result of Kevin's desire to see that each case before the Board received a fair hearing and that the Board reached a thoughtful and well articulated decision.

Hearings reflected not only Kevin's consideration of the facts but also the concerns of the people and each case received his attention from the smallest detail to its largest meaning.

His hard work, dedication, and the principle of fairness saw the Board through many difficult and complex cases and leaves the Board with its present reputation. The standards and procedures which he set during his tenure will guide the Board for many years to come.

Although this statement may embarrass Kevin, I wish to express, on behalf of the Town, the appreciation of all for his years of service and the hope that in the coming years he will again be able to be part of the Town's affairs.

## SPECIAL TOWN MEETING

August 23, 1977

Articles on the Warrant and action taken on them:

### ARTICLE I

To see if the Town will vote in favor of adopting the provisions of an Act of the 1977 General Court as provided in Laws of 1977, Chapter 348, amending the Charter of the Town of Hanover to provide that all expenses for sewage disposal shall be paid by sewer rentals without any use of taxes on real estate. The following question will be set forth on a printed ballot:

"Are you as a voter of the Town of Hanover in favor of amending Hanover's charter to provide for the payment of sewage disposal expense by sewer rentals?"

Beneath this question as printed on the ballot will be printed the word "yes" and the word "no" with a square immediately opposite each word in which the voter may indicate his choice. If the majority of those voting at this special town meeting vote in the affirmative on this question, then this amendment to the Town Charter shall take effect immediately. In the event that this charter amendment is adopted, the Board of Selectmen have directed that all bills for sewage disposal expense for the calendar year 1977 will be sent out on the basis of sewer rentals only.

The vote by ballot was as follows:

Yes: 221      No: 24      Blank: 2

### ARTICLE II

To see if the Town will vote in favor of adopting the provisions of an Act of the 1977 General Court as provided in Laws of 1977, Chapter 305, amending the Charter of the Town of Hanover to authorize the Selectmen to establish one or more parking districts. The following question will be set forth on a printed ballot:

"Are you, as a voter of the Town of Hanover, in favor of amending Hanover's charter to provide for the establishment of a special parking district or districts?"

Beneath this question will be printed the word "yes" and the word "no" with a square immediately opposite each word in which the voter may indicate his choice. If the majority of those voting at this special Town Meeting vote in the affirmative on this question, then this amendment to the Town Charter shall take effect.

The vote by ballot was as follows:

Yes: 192          No: 54          Blank: 1

Announcing the vote, the Moderator noted that both articles passed by more than two-thirds vote. The meeting was adjourned at 6:20 p.m.

Respectfully submitted,

Patricia H. Radway  
Town Clerk

ANNUAL REPORT  
OF THE  
DRESDEN  
SCHOOL DISTRICT  
1977

# 1977 DRESDEN ANNUAL REPORT

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DRESDEN SCHOOL DISTRICT  
SCHOOL DISTRICT OFFICERS

School Board

John L. Dunn, Chairman	Term Expires 1980
Ann D. Bradley, Vice-Chairman	Term Expires 1979
John M. Curtis, Secretary	Term Expires 1980
Wayne G. Broehl	Term Expires 1978
Sara S. M. Cornell	Term Expires 1978
George D. Fraser	Term Expires 1978
Mary Ann Harris	Term Expires 1980
Carleton L. Richardson	Term Expires 1978
Mary B. Russell	Term Expires 1978
Anne M. Tetreault	Term Expires 1979
Edwin A. Willard	Term Expires 1979

Almon B. Ives, Moderator  
Shirley K. Griggs, Clerk  
Joseph E. Cardoza, Treasurer  
Robert R. Costello, Auditor  
William P. Davis, Auditor  
Errol Heisser, Auditor

Raymond G. Edwards, Superintendent of Schools  
Lawrence E. Cornell, Assistant Superintendent  
Russell E. Fearon, Business Administrator

Robert B. McCarthy, Principal, Hanover High School  
Linwood H. Bean, Assistant Principal, Hanover High School  
Velma B. Saire, Principal, Frances C. Richmond School

WARRANT FOR ANNUAL MEETING  
OF THE  
DRESDEN SCHOOL DISTRICT

Hanover, New Hampshire

Norwich, Vermont

The legal voters of the Norwich (Vermont) Town School District and the legal voters of the Hanover (New Hampshire) School District are hereby notified and warned to meet at Webster Hall in Hanover, New Hampshire, on Thursday, the ninth day of March, 1978, at 7:30 in the evening for the purpose of holding the Annual Meeting of the Dresden School District and for the purpose of transacting the following business:

Article 1. To elect a moderator, a clerk, and a treasurer, each to serve for a term of one year, and one auditor, to serve for a term of three years.

Article 2. To elect by written ballot the at-large member of the school board to serve for a term of one year.

NOTE: The polls will open at 7:30 p.m. for the purpose of voting under this article and will close at 10:30 p.m. or one-quarter hour after completion of voting on the last article in the warrant, whichever is later, and will reopen at 10:00 a.m. on March 10, 1978 and remain open until 6:00 p.m. of that day unless the District votes to keep the polls open to a later hour. The moderator may close the polls at any time during the course of debate under any article in this warrant.

Article 3. To see if the District will vote to appropriate the sum of One Million Seven Hundred Eighty-four Thousand Dollars (\$1,784,000) for the improvement, reconstruction, and alteration of the Hanover High School building and for the acquisition of instructional equipment of a lasting character relating thereto, and to determine whether such appropriation shall be raised by borrowing pursuant to the New Hampshire-Vermont Interstate School Compact or otherwise and to take any other action relating thereto.

NOTE: Following debate on this article, the School Board will move that the polls remain open for voting on this article for as long as the polls are open under Article 2.

Article 4. To see what action the District will take with respect to the recommendations of the neutral party chosen by the School Board and the Service Personnel Association pursuant to RSA 273-A (Public Employee Labor Relations Law.)

NOTE: This article will not be acted upon unless the Board and the Service Personnel Association remain at impasse at the time of this meeting.

Article 5. To see what sum of money the District will appropriate for the support of its schools and for other lawful expenses for the fiscal year beginning July 1, 1978, and to authorize the application against such appropriation of the estimated income of the District, the balance to be apportioned between and raised by the Hanover School District and the Norwich Town School District, in accordance with the legislation authorizing the District and with the Articles of Agreement.

Article 6. To see if the District will vote to authorize the board to establish a contingency fund as part of the regular school district budget and to raise and appropriate Twenty Two Thousand Six Hundred Thirty-five Dollars (\$22,635.00) for this purpose.

Article 7. To hear the report of the Education Policy Research Institute relative to alternative methods of financing the Dresden School District, which study was authorized at a special school district meeting held October 20, 1976, and to see what action the District wishes to take in regard to that report.

Article 8. To see if the District will vote to accept the provisions of Public Law 89-10, designed to improve educational opportunities with particular reference to children of low income families, and to appropriate such funds as may be available to the District under said Federal act for such particular projects as may be determined by the school board. Further, to see if the District will authorize the school board to make application for such funds and to expend the same for such projects as it may designate.

Article 9. To see if the District will authorize the School Board to apply for and accept grants and aid from the United States, the State of New Hampshire, the State of Vermont, and any agency or municipality thereof, or from private corporations and individuals for the construction, maintenance, reconstruction, operation, and financing of its schools, and to do any and all things necessary in order to avail the District of such aid and cooperation, or to take any other action relative thereto.

Article 10. To transact any other business that may legally come before the meeting.

Given under our hands and the seal of the District this fourteenth day of February, 1978.

Ann D. Bradley, Vice-Chairman

Wayne G. Broehl

Sara S. M. Cornell

John M. Curtis, Secretary

John L. Dunn, Chairman

George D. Fraser

Mary Ann Harris

Carleton L. Richardson

Mary B. Russell

Anne M. Tetreault

Edwin A. Willard

School Board, Dresden School District

Shirley K. Griggs, Clerk, Dresden School District

MINUTES OF ANNUAL MEETING  
DRESDEN SCHOOL DISTRICT  
THURSDAY, MARCH 10, 1977  
7:37 P.M., WEBSTER HALL, HANOVER, N.H.

The Annual Meeting of the Dresden School District was called to order at 7:37 p.m. by Moderator pro tem William L. Baldwin who presided throughout the meeting. The warrant was read by the Moderator, proper posting of the warrant having been confirmed by Anne M. Tetreault and Edwin A. Willard. The Moderator declared the polls open until 10:00 p.m. or one-half hour after the last item of business had been completed, whichever was later. Present were approximately 120 Dresden School District voters, and the following members of the Dresden Board of School Directors:

Barbara B. Campbell, Chairman  
Ann D. Bradley  
Wayne G. Broehl, ViceChairman  
Sara S. M. Cornell  
John M. Curtis, Secretary  
John L. Dunn, At Large Member  
George D. Fraser  
Anne M. Margolis  
Edwin A. Willard

ARTICLE I The following officers were elected for the terms listed, the Clerk being directed to cast a single ballot for each office after each nomination was moved by John M. Curtis and seconded by Anne M. Margolis, the motions being passed by unanimous voice vote:

Moderator for One Year: Almon B. Ives  
Clerk for One Year: Shirley K. Griggs  
Treasurer for One Year: Joseph E. Cardoza

In addition, the following officers were elected for the terms listed, the Clerk again being directed to cast a single ballot for each office after each nomination was moved by Anne M. Margolis and seconded by John M. Curtis, the motions being passed by unanimous voice vote:

Auditor for One Year: Errol Heisser  
(To fill out the unexpired term  
of Bruce D. McAllister)  
Auditor for Three Years William P. Davis

ARTICLE II

Wayne Broehl moved to pass over Article II, his motion being duly seconded by Robert McCarthy. He explained that it was not

necessary to consider separately an appropriation for faculty and staff salaries as a previous impasse had been resolved by negotiation on February 12, 1977 under the terms of RSA 273-A (Public Employees Labor Relations Law), the board therefore recommended that the annual budget be considered in its entirety. There being no discussion, the motion was passed by a unanimous voice vote.

### ARTICLE III

Barbara Campbell moved that the District appropriate the sum of Two Million Five Hundred Thirty-Two Thousand Nine Hundred Ninety-five Dollars (\$2,532,995.00) for the support of its schools and for other lawful expenses for the fiscal year beginning July 1, 1977, and to authorize the application against such appropriation of the estimated income of the District, the balance to be apportioned between and raised by the Hanover School District and the Norwich Town School District, in accordance with the legislation authorizing the District and with the Articles of Agreement.

Ms. Campbell noted that the proposed budget plus a proposed contingency fund (see Article IV) comprise an increase of 5.2%, as opposed to a 7.4% increase last year, and that the net base budget shows a decrease of .02%. Major factors in the increase are faculty and staff salaries and benefits, and fuel and electricity costs. She announced that proposed staff additions include a Latin teacher for one additional day, an athletic director for one-half additional day, athletic coaching stipends, and three half-time support personnel positions, all at the high school; one half-time music assistant, one-half additional day for an athletic director, and stipends for intra-mural athletic staff at the Richmond School.

Wayne Broehl then offered statistics concerning the recently negotiated teachers' master contract, after thanking fellow school board bargaining team members Edwin Willard and Carleton Richardson. He noted that the two year contract will provide for a total package increase of seven percent now, with an additional seven percent increase next year, individual faculty raises depending on the track and step system used in the Dresden School District. Track increases are based on academic degrees, and added academic credits, while step increases are based on years of service. Review of the current contract can be opened only to consider inclusion of dental care as a fringe benefit, such benefit to be included in the planned increase for the second year of the current contract. The range of increases will be \$637 - \$2,253, the current base rate being \$8,397 for the current year, \$8,746 for the coming year and \$9,124 for the following year. The top salary is \$17,298 for the current year, \$18,017 for next year, and \$18,795 for the following year. The average salary for next year will be \$14,142 plus \$1,822 in fringe benefits. For the second year of

the current contract, the average salary will increase to \$14,373 with \$1,872 in fringe benefits.

Mr. Broehl also presented the following comparison of salaries for next year, noting that Dresden salary averages compared favorably with other state districts this past year, the comparison being even more striking when the liberal fringe benefits are included. Comparable settlements have been negotiated for support personnel and staff.

Salaries for next year:

	<u>Lowest</u>	<u>Highest</u>	<u>Average</u>	<u>Ave. w/Fringe Benefits</u>
Dresden	\$8,746	\$18,017	\$14,142	\$15,964
Norwich	8,546	15,639	12,017	13,606
Lyme	7,424	14,848	10,674	12,364
Orford	7,325	12,819	9,934	11,567

After reviewing provisions of the master contract, including those for fringe benefits, procedures for employee evaluation, Hanover Education Association organizational rights, procedures for reduction of staff and for appeals procedures, Mr. Broehl summarized his presentation by stating that the faculty, of which much is expected in professional competence and hours of service, will be well compensated for excellence and is much appreciated by the district.

Rogers Elliott moved to add \$5,054.00 to the budget. His amendment was duly seconded by John Strohbahn. Mr. Elliott explained that the addition was for the purpose of providing additional instructional salary so that two writing courses could be added to the English department curriculum each semester, the current staff being unable to provide more writing courses without sacrificing elements of the current curriculum. Citizens speaking in favor of the amendment included J. Laurie Snell, Martin Lubin and John Finch. Speaking for the high school English Department, Valjeane Trumpower emphasized that the intention of the request for additional faculty was to offer courses to students in need of improving basic writing skills. Barbara Campbell explained that the request had been a minority request, the budget having already been reviewed by the principal and the superintendent, and that the board had defeated the request after considerable discussion. George Fraser added that one consideration had been the difficulty of reducing staff once additions are made. Edwin Willard and Ann Margolis expressed a four-man minority board expression of opposition to denying the request. Super-

intendent Edwards rebutted by speaking in favor of the board decision, stating that the budget already provides a strong English curriculum within the ability of the community to support it. Foster Blough called for the question and the amendment was carried by a show of hands, well over two-thirds voting in the affirmative.

Returning to discussion on the main motion, Martha Solow asked how faculty excellence was rewarded in the track and step system. Mr. Broehl responded that, though a formal evaluation of each faculty member is undertaken annually, no monetary award is made for merit, but due appreciation is expressed. Mr. Edwards, in a response to a question from Robert Nye about budget figures, explained that a cumulative system of computing was used. The amended motion was then carried in the affirmative by voice vote, there being a single vote in opposition. (Summary of Expenditures attached to original of these minutes.)

#### ARTICLE IV

John Dunn moved that the District vote to authorize the board to establish a contingency fund as part of the regular school district budget and to raise and appropriate Twenty-one Thousand Eighty-four Dollars (\$21,084.00) for this purpose. The motion was seconded by John Curtis. Dr. Dunn explained that such contingency funds had not been used for several years, and had been used to reduce town taxes for each ensuing year, but that the advisability of continuing to seek such funding was supported by the Dresden School District Finance Committee. There being no further discussion, the motion was carried in the affirmative by a unanimous voice vote.

#### ARTICLE V

Sara Cornell moved to pass over the amendment calling for an appropriation for the renovation of Hanover High School. Her motion was duly seconded by Barbara Campbell. Ms. Cornell explained that the High School Building Committee, working within the framework of a district master plan, has not progressed sufficiently to bring a recommendation at this time, but that public meetings for discussion are planned for later this academic year, to be followed by a special district meeting. She took note of John Finch's hope that such a meeting would not be during the summer months; Madeline Finch then noted that a town recreation plan had been defeated at a recent Hanover Town Meeting, and expressed the hope that development of the Thompson Terrace acquisition would be incorporated into the master plan for the use of all, in consultation with representatives from both Norwich and Hanover. Mr. Edwards responded, suggesting that coordination of town and school recreation could be accomplished by formation of a school board/community

committee. He stated that a district wide plan for the use of athletic fields should be ready for implementation, especially as the fields immediately adjacent to the high school will require attention in the very near future. There being no further discussion, there was a unanimous voice vote to pass over the article.

#### ARTICLE VI

Barbara Campbell read the following report:

At the special meeting of the Dresden School District held January 12, 1977, under new business, a motion was made that action be taken to change the name of the Hanover High School at the next school district meeting. After some discussion, a substitute motion was accepted which provided for a committee made up of two residents of Norwich and two of Hanover to solicit suggestions for such a name change, so that these might be available "SHOULD THE VOTERS OF THE SCHOOL DISTRICT WISH TO CONSIDER SUCH A CHANGE."

The moderator appointed a committee, as directed, two of the members being students in the high school. This committee first met on February 2nd and decided that a poll of the students in the high school would provide us with an indication of the level of concern regarding the matter of a possible name change.

Out of 207 students responding to the poll, from Hanover, Norwich, Lebanon, Strafford, Lyme, and Hartland, only five were in favor of any name change. Three were undecided.

The committee decided that with such little interest from the most immediately affected, further action by the committee was unwarranted. Indeed, we believed that to pursue the matter further, without more specific direction from the voters, would be counterproductive and might cause dissention in what appears to be a maturing, and increasingly compatible marriage of two communities.

Dorothy Campion, Hanover  
Paul Dunn, Norwich  
Jonathan McGaw, Hanover  
Frances Nye, Norwich  
March 8, 1977

A motion was made from the floor to accept the report and to discharge the committee formed to investigate a possible name change for Hanover High School. The motion was duly seconded from the floor. There being no discussion, the motion was carried in the affirmative by a unanimous voice vote.

ARTICLE VII

Martha Solow moved that the district accept the 1977 report of the Dresden Board of School Directors, and the motion was duly seconded from the floor. (Att. to original of these minutes) Ms. Campbell introduced a condensation of the report, noting that acceptance need not necessarily connote endorsement. The following board members then presented committee reports:

- George Faser-Dresden Study Committee Report
  - Edwin Willard-Staff Development Committee
  - Ann Bradley-Length of School Day Committee
  - John Dunn-Administrative Salaries Committee
  - Barbara Campbell-Richmond Renovation Committee
- (prepared by Marcia Baldwin)

During ensuing discussion, Ronald Campion asked about progress in selection of experts to determine the proper allocation of property tax funding from Hanover and Norwich. Mr. Edwards stated that the persons selected are now working at the state level, gathering data which will be useful in solving the local problem. There being no further discussion, the motion was passed in the affirmative by a unanimous voice vote.

There being no further business to come before the meeting, the Moderator declared the meeting recessed at 10:00 p.m., declaring that the polls would remain open for one-half hour for ballot voting.

Declaring the polls closed at 10:30 p.m., the Moderator announced the results of the election of the at-large member of the Dresden Board of School Directors as follows, including four absentee ballots cast:

Mary B. Russell	95
Deirdre W. Berger	43
Jay W. Bliss	25
Invalid	1

A motion for adjournment was made by Sara Cornell. The motion having been duly seconded and carried in the affirmative by unanimous voice vote, the Moderator declared the meeting adjourned at 10:50 p.m.

Respectfully submitted,  
  
Shirley K. Griggs, Clerk  
Dresden School District  
March 11, 1977

NOTE: All ballots cast and unused as follows were sealed by Moderator pro tem William L. Baldwin in the presence of Sara Cornell and delivered to me at 10:45 p.m. for safe keeping.

Ballots cast	164
Unused ballots	751
Unused absentee ballots	102
Absentee ballots unreturned	3

Shirley K. Griggs  
March 11, 1977

## ANNUAL REPORT DRESDEN BOARD OF SCHOOL DIRECTORS

During 1977, the Dresden Board of School Directors held its twice-monthly regular meetings as well as a number of hearings, informational and special meetings. In addition, Board members have met regularly with their respective town boards and the Supervisory Union 22 board. They have attended regional and state meetings to better understand new educational and administrative trends. As in previous years, much of the preparatory work has been done by sub-committees composed of both Board and community members. A summary of some of the issues with which the Board has dealt follows.

With regard to the recommendations of the Dresden Study Committee, the following progress has been made: The two recommendations requiring amendments of the Interstate Compact, Articles IX and VII(G), have been acted on favorably by the Dresden, Hanover and Norwich School Districts and by the New Hampshire and Vermont Legislatures. Action by the Congress is awaited. It will be recalled that the suggested changes to Article IX will allow the voters of one town to make a proposed amendment to the Articles of Agreement passed by a Dresden District Meeting null and void by petitioning for a town school district meeting and defeating that amendment by a sixty percent majority. The amendment to Article VII(G) will stop pooling of state aid given for future building projects in that the aid from each state will be applied to each town school district's obligations. A third recommendation that a professional study of the method of apportioning the operating expenses of the district between the two towns be conducted has been followed. The completed study will be presented to the District at the 1978 Annual Meeting for appropriate action.

Negotiations with the teachers for a Master Contract mentioned in last year's report were successfully completed. It is a two-year agreement including a number of items in addition to salary: such things as leaves, vacations, benefits, lay-offs, negotiations, evaluation and grievance procedures. Our first year under the contract, 1977-78, is going smoothly. This contract represents the culmination of an enormous amount of work by members of the Hanover Educational Association, Administration and Board. It should make negotiations in future years easier.

After many hours of work by the High School Renovation Committee, its findings have been presented to the Board. Working with the Superintendent and the architectural firm of Haynes, Lieneck and Smith, the Committee developed a plan which satisfies the safety concerns in the fifty year old portion of the building, improves energy conservation, makes required changes for the handicapped, and most importantly, will provide a very effective environment matching the educational plan of the district. During the planning process there was a constant eye on the most effective use of space in the most economical manner to minimize the impact on the taxpayer. Much presently wasted space is used effectively in the plan in which the various departments radiate around the centrally placed library.

Several changes have occurred in the staff. The District has had the good fortune to be able to attract three talented new members of the administration. New Assistant Superintendent Lawrence E. Cornell has effectively complemented the skills of Superintendent Raymond G. Edwards. Dr. Velma B. Saire has provided a firm guiding hand as the Richmond School Principal. Athletic Director Glyn Reinders has organized the much needed intramural programs for the Richmond and High Schools.

Implementation of the several curricula, devised by the staff and approved by the Board, is proceeding on schedule. Methods of testing for the various levels of achievement are being put into place. The emphasis is on accountability so that parents and administration may accurately know each student's progress.

A number of groups continue to make substantial contributions to the education of our children. Dartmouth College has again provided considerable grants in aid by inviting advanced High School students to the college courses. The fund raising activities of the Friends of the Hanover-Norwich Schools continue to allow pilot and innovative projects by our staff and students. The Dresden Scholarship Fund, a teacher-community organization, had a successful fund drive to help Hanover High graduates. We are very much indebted to the community members who daily serve as volunteers in our schools. Recently a Health Advisory Committee has been formed to help the Districts' health professionals. The Joint Recreation Study Committee formed in conjunction with the Hanover Selectmen prepared an important report on how best to meet the recreational needs of citizens of the Town of Hanover and the Dresden School District.

The Board continues to regard communication with the community as a vital concern. All board and committee meetings have an agenda posted in both towns. The news media have been extremely helpful in announcing and the reporting on meetings. Additional essays on the educational process by a Board member have been published. The administration and staff have presented an informational program as the first part of each regular meeting. The public is urged to attend these presentations and then to stay and see their Board in action. Meetings are on second and fourth Tuesdays at 7:30 p.m. in the Richmond School.

Looking to the future, the Board has seen a number of things that will have varying degrees of impact on the District. For instance, our service personnel have organized under the AFL-CIO. Of major concern is recent legislation making the District liable for complete educational programs for handicapped students for ages 3 to 21. At this writing, the liability of the State for costs over the average annual per student costs is being debated. The very large expense of these programs will fall to some degree, if not largely, on the local property taxpayer.

The Board wishes to thank all those who contributed to the continuing growth of the Dresden Schools in 1977: our students and staff, principals and administrators, interested citizens and understanding taxpayers. We are pleased to serve a community with demonstrated concern for its schools.

Ann D. Bradley, Vice Chairman  
Wayne G. Broehl  
Sara S. M. Cornell  
John M. Curtis, Secretary  
John L. Dunn, Chairman  
George D. Faser  
Mary Ann Harris  
Carleton L. Richardson  
Mary B. Russell  
Anne M. Tetreault  
Edwin A. Willard

Dresden Board of School Directors

REPORT OF THE EDUCATION POLICY RESEARCH INSTITUTE  
RELATIVE TO  
ALTERNATIVE METHODS OF FINANCING  
THE DRESDEN SCHOOL DISTRICT

Findings and Recommendations

After a review of existing studies on the apportionment issue, interviews with relevant school district and town officials, and a close examination of existing financial data, we present the following findings and recommendations:

1. If the present system of apportioning the Dresden School District's expenses is maintained Norwich will be bearing an increasing share of the cost. Using Average Daily Membership to apportion costs, the Norwich share was 29.9% in 1976-77. It is estimated that this share will rise to an average of 30.96% over the next five years as compared with an average 29.12% the past five years. At present appropriation levels this shift would increase Norwich's share by approximately \$24,267 per year above the current level. Given increased costs over this period a figure closer to the \$40,000-\$50,000 range per year is probably more realistic.
2. The present system of apportioning costs utilizes the benefits principle. On three measures of ability-to-pay--equalized school tax rate, taxes paid as a percent of income, and taxes paid on residential property as a percent of income--this apportionment yields a lower "tax burden" for Hanover than for Norwich. It would thus be more equitable, assuming that benefits accrue jointly to Hanover and Norwich, to use the ability-to-pay principle to apportion expenses.
3. Hanover as a town has a greater ability-to-pay than Norwich when fair market value is used as a measure of wealth. It is similarly wealthier when aggregate or per pupil income is used as the wealth measure. The two towns, on the other hand, are fairly similar in per capita income.
4. The net result of shifting to either fair market value or income for apportioning expenses would be to increase Hanover's share of the budget up to 8% depending upon the exact formula. At the same time the "tax burden" of the two towns would be made more comparable.
5. It is our opinion that the difficulties of using a wealth measure to replace average daily membership (comparable definitions of property or income, timeliness and up-dating) were not insurmountable.

6. It is our judgment, however, that present inequities may not be sufficient to justify the costs involved in changing the apportionment method. We urge, however, that the situation be watched carefully. If our estimates are only 5% different from actual values over the next five years major inequities could develop.

The remainder of this Report documents these findings and recommendations. The first section discusses the central issue of what is an equitable system of apportioning educational costs. The second section examines the impact of the current system of apportioning the operating expenses in the Dresden School District. The third and final section examines the distribution of wealth, tax rates, and tax burdens between Norwich and Hanover, proposes several alternative methods of apportioning the expenses, and evaluates the impact of these alternatives on taxpayers in the two towns.

NOTE: The complete report is available for viewing in the office of the Superintendent of Schools, Hanover High School building.

REPORT OF THE  
DRESDEN SCHOOL DISTRICT AUDITORS

We have met with the Certified Public Accountants retained by the Dresden School District and have reviewed with them the results of their audit for the year ended June 30, 1977.

As elected auditors for the Dresden School District, we find the audit of the District's financial statements by Smith, Batchelder & Rugg for the year ended June 30, 1977 as represented in their audit certificate dated July 29, 1977 to be satisfactory in all respects.

Respectfully submitted,  
Robert R. Costello  
William P. Davis  
Errol Heisser  
AUDITORS

To the Board of School Directors and  
Voters of the Dresden School District:

We have examined the balance sheets of the Dresden School District -General Fund, Huntley Meadow Fund, Donald Walter Bruce Prize Fund, Stringed Instrument Fund, Jeremiah Ice Hockey Fund, Frances C. Richmond School Building Fund and the Thompson Terrace Fund as of June 30, 1977 and 1976, and the related statements of revenue and expenses - General Fund and changes in fund balances for the year ended June 30, 1977. We have also examined the statement of general long term debt as of June 30, 1977. Our examinations were 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 accompanying financial statements present fairly the financial position of the Dresden School District as of June 30, 1977 and 1976, and the results of their operations and changes in fund balances for the year ended June 30, 1977, in conformity with generally accepted accounting principles applied on a consistent basis.

SMITH, BATCHELDER & RUGG

Hanover, New Hampshire  
July 29, 1977

DRESDEN SCHOOL DISTRICT

BALANCE SHEETS - JUNE 30, 1977 AND 1976

	<u>GENERAL FUND</u>	<u>1977</u>	<u>1976</u>
<b>ASSETS:</b>			
Cash (Note 2)		\$127,666	\$ 42,892
Accounts receivable		56,471	40,130
Due from Treasurer		-	25,000
Due from Richmond School Building Fund		11,766	11,992
Due from other districts		900	-
		<u>\$196,803</u>	<u>\$120,014</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Accounts payable		\$ 23,948	\$ 5,146
Encumbrances		22,856	14,440
Notes payable (Note 3)		46,000	--
Deferred revenue (Note 4)		35,781	44,726
Due to other districts		91	180
Total Liabilities		<u>\$128,676</u>	<u>\$ 64,492</u>
Fund balance		<u>68,127</u>	<u>55,522</u>
		<u>\$196,803</u>	<u>\$120,014</u>

HUNTLEY MEADOW FUND

CASH	\$ <u>    --</u>	\$ <u>7,867</u>
FUND BALANCE	\$ <u>    --</u>	\$ <u>7,867</u>

DONALD WALTER BRUCE PRIZE FUND

CASH	\$ <u>1,148</u>	\$ <u>1,094</u>
FUND BALANCE	\$ <u>1,148</u>	\$ <u>1,094</u>

DRESDEN SCHOOL DISTRICT  
BALANCE SHEETS - JUNE 30, 1977 AND 1976  
(CONTINUED)

	<u>1977</u>	<u>1976</u>
<u>STRINGED INSTRUMENT FUND</u>		
CASH	<u>\$ 198</u>	<u>\$ 138</u>
FUND BALANCE	<u>\$ 198</u>	<u>\$ 138</u>
<u>JEREMIAH ICE HOCKEY FUND</u>		
CASH	<u>\$ 2,180</u>	<u>\$ 2,077</u>
FUND BALANCE	<u>\$ 2,180</u>	<u>\$ 2,077</u>
<u>FRANCES C. RICHMOND SCHOOL BUILDING FUND</u>		
CASH (Note 2)	<u>\$ 46,848</u>	<u>\$ 391</u>
LIABILITIES AND FUND BALANCE:		
Accounts Payable	11,766	5,055
Due to General Fund	--	11,992
Total Liabilities	<u>11,766</u>	<u>17,047</u>
Fund Balance	<u>35,082</u>	<u>(16,656)</u>
	<u>\$ 46,848</u>	<u>\$ 391</u>
<u>THOMPSON TERRACE FUND</u>		
CASH	<u>\$ 14,735</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE:		
Accounts payable	1,185	--
Retainage payable	<u>6,548</u>	--
Total Liabilities	<u>7,733</u>	--
Fund Balance	<u>7,002</u>	--
	<u>\$ 14,735</u>	<u>\$ --</u>

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

DRESDEN SCHOOL DISTRICT  
STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Budgeted</u>	<u>Actual</u>
<u>REVENUES</u>		
10 Revenue from Local Sources:		
Tuition from patrons	\$ 1,800	\$ 17,958
Miscellaneous	200	1,849
Rent - Community Services	200	149
Driver Education	5,850	7,864
	<u>8,050</u>	<u>27,820</u>
30 Revenue from State Sources:		
Driver Education	4,500	5,724
Building Aid	35,622	35,622
Vocational Student Aid	5,000	5,057
Psychological Services	1,932	1,739
	<u>47,054</u>	<u>48,142</u>
40 Revenue from Federal Sources:		
School Lunch	3,000	4,218
Public Law 874	8,000	8,170
Adult Basic Education	-	3,892
ESEA Title I	-	7,152
ESEA Title IV	-	25
ESEA Title IV-B	-	100
NDEA Title III	-	673
B.O.R. Site Development	-	46,000
	<u>11,000</u>	<u>70,230</u>
50 Bonds and Notes - Principal of notes	<u>-</u>	<u>42,000</u>
60 Revenue from Other Sources -		
Friends of Hanover Schools	<u>-</u>	<u>1,232</u>
80 Revenue from Other Districts in NH:		
Tuition	236,702	256,328
Hanover School District -		
Current Appropriation	1,500,084	1,443,123
Rent	2,000	2,000
	<u>1,738,786</u>	<u>1,701,451</u>

DRESDEN SCHOOL DISTRICT

STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 1977

(CONTINUED)

	<u>Budgeted</u>	<u>Actual</u>
<u>REVENUES (CONTINUED)</u>		
90 Revenue from School Districts in Another State:		
Tuition	18,000	16,180
Norwich School District -		
Current Appropriation	589,774	567,113
Driver Education	1,500	863
Vermont Building Aid	14,108	22,939
	<u>623,382</u>	<u>607,095</u>
Total Net Revenues	<u>\$2,428,272</u>	<u>\$2,497,970</u>

DRESDEN SCHOOL DISTRICT  
STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Budgeted</u>	<u>Actual</u>
<u>EXPENSES</u>		
100 Administration:		
110 Salaries-District Officers	4,200	3,900
135 Contracted services	8,225	8,114
190 Other expenses for admin.	1,825	2,990
100 Series Total	<u>14,250</u>	<u>15,004</u>
200 Instruction:		
210 Salaries	1,262,876	1,248,704
215 Textbooks	14,251	13,880
220 Library and Audiovisual	15,403	15,140
230 Supplies	37,960	37,345
235 Contracted Services	30,940	37,926
290 Other expenses for instruction	34,303	37,035
200 Series Total	<u>1,395,733</u>	<u>1,390,030</u>
400 Health Services:		
410 Salaries	9,023	9,023
490 Other Expenses for health	1,551	1,583
400 Series Total	<u>10,574</u>	<u>10,606</u>
500 Transportation:		
510 Salaries	535	535
535 Academic and athletic trips	17,033	17,033
500 Series Total	<u>17,568</u>	<u>17,568</u>
600 Operation of Plant:		
610 Salaries	81,504	77,122
630 Supplies	9,625	13,633
635 Contracted Services	2,550	2,901
640 Heat	59,325	61,725
645 Utilities	41,555	51,027
600 Series Total	<u>194,559</u>	<u>206,408</u>
700 Maintenance of Plant:		
710 Salaries	40,050	40,310
725 Replacement of Equipment	9,560	9,660
726 Repairs to Equipment	3,115	1,792
735 Contracted Services	17,311	31,561
766 Repairs to Buildings	7,550	8,877
790 Grounds	2,060	2,695
700 Series Total	<u>79,646</u>	<u>94,895</u>

DRESDEN SCHOOL DISTRICT

STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 1977

(CONTINUED)

<u>EXPENSES (CONTINUED)</u>	<u>Budgeted</u>	<u>Actual</u>
800 Fixed Charges:		
850 Retirement & social security	100,586	98,704
855 Insurance	<u>122,406</u>	<u>103,767</u>
800 Series Total	<u>222,992</u>	<u>202,471</u>
900 School Lunch and Special Milk Program:		
910 Salaries	1,000	1,000
975 Federal subsidy	<u>3,000</u>	<u>4,218</u>
900 Series Total	<u>4,000</u>	<u>5,218</u>
1000 Student Activities:		
1010 Salaries	29,437	32,016
1075 Expenditures & Transfer of money	<u>21,350</u>	<u>21,974</u>
1000 Series Total	<u>50,787</u>	<u>53,990</u>
1100 Community Activities:		
1190 Meetings & services-Series Tot.	<u>775</u>	<u>392</u>
1200 Capital Outlay:		
1265 Sites	-	512
1266 Buildings	25,000	26,664
1267 Equipment	<u>4,983</u>	<u>5,317</u>
1200 Series Total	<u>29,983</u>	<u>32,493</u>
1300 Debt Service:		
1370 Principal of debt	207,813	203,213
1371 Interest on debt	<u>82,048</u>	<u>81,464</u>
1300 Series Total	<u>289,861</u>	<u>284,677</u>
1400 Outgoing Transfer Accounts:		
1477.10 Tuition in State	1,105	599
1477.20 Transportation	2,705	2,899
1477.30 District share of SU #22	58,130	57,709
1478.10 Tuition out of State	21,000	12,522
1478.20 Transportation out of Stat.	3,000	--
1479 Tuition to private schools	<u>14,002</u>	<u>8,080</u>
1400 Series Total	<u>99,942</u>	<u>81,809</u>
1700 Contingency Fund - Series total	<u>17,602</u>	<u>--</u>

DRESDEN SCHOOL DISTRICT  
STATEMENT OF REVENUE AND EXPENSES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1977  
(CONTINUED)

	<u>Budgeted</u>	<u>Actual</u>
<u>EXPENSES (CONTINUED)</u>		
1900 Other Expenditures:		
Adult Basic Education	--	3,928
ESEA Title IV	--	1,410
Friends of Hanover Schools	--	1,231
NDEA Title III	--	3,017
Thompson Terrace Fund	--	88,000
The Arts Exchange	--	85
1900 Series Total	--	97,671
Total Net Expenses	2,428,272	2,493,232
EXCESS OF REVENUES OVER EXPENSES	\$=====	\$=====4,738

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

DRESDEN SCHOOL DISTRICT

STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1977

	General Fund	Huntley Meadow Fund	Donald Walter Bruce Prize Fund	Stringed Instr'm't Fund	Jeremiah Ice Hockey School Fund	Richmond School Fund	Thompson Terrace Fund
BALANCES, June 30, 1976	\$55,522	\$ 7,867	\$ 1,094	\$ 138	\$ 2,077	\$(16,656)	\$ --
Excess of revenues over expenses	4,738	--	--	--	--	--	--
Revenues -							
Interest	--	--	54	--	103	54,144	--
Other	--	--	--	205	--	--	--
	<u>4,738</u>	<u>--</u>	<u>54</u>	<u>205</u>	<u>103</u>	<u>54,144</u>	<u>--</u>
Expenditures -							
General Contract	--	--	--	--	--	(1,541)	(80,293)
Professional Fees	--	--	--	--	--	--	(387)
Furniture & Fixtures	--	--	--	--	--	(487)	--
Other	--	--	--	(145)	--	(378)	(318)
	<u>--</u>	<u>--</u>	<u>--</u>	<u>(145)</u>	<u>--</u>	<u>(2,406)</u>	<u>(80,998)</u>
Transfer -							
To General Fund	7,867	(7,867)	--	--	--	--	--
From General Fund	--	--	--	--	--	--	88,000
	<u>7,867</u>	<u>(7,867)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>88,000</u>
BALANCES, June 30, 1977	\$68,127	\$-----	\$ 1,148	\$ 198	\$2,180	\$35,082	\$7,002

DRESDEN SCHOOL DISTRICT  
STATEMENT OF GENERAL LONG-TERM DEBT  
JUNE 30, 1977

AMOUNT AVAILABLE AND TO BE PROVIDED  
FOR THE PAYMENT OF GENERAL LONG-TERM DEBT

Amount to be provided for payment of bonds and notes	\$ <u>1,808,270</u>
---	---------------------

GENERAL LONG-TERM DEBT

Notes Payable (Note 3)	\$ 480,866
Bonds Payable (Note 3)	<u>1,327,404</u>
	\$ <u>1,808,270</u>

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

DRESDEN SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1977

1. Summary of significant accounting policies:

Basis of presentation--The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. The method of accounting recognizes accounts receivable and accounts payable as revenue and expense in the year in which earned or incurred rather than the year in which received or paid. The School District's books of account are maintained on the cash basis in accordance with generally accepted public school practices.

Funds -- The School District operates three types of funds as follows:

General Fund--This fund is the primary operating fund, the main source of revenue being local taxes from Hanover, New Hampshire and Norwich, Vermont.

Frances C. Richmond School Building Fund -- This fund includes activity associated with the renovation, reconstruction and alteration of the Frances C. Richmond School and Hanover High School. Revenue is received from borrowing authorized under the New Hampshire -- Vermont Interstate School Compact, Vermont State Building Aid and the General Fund.

Other miscellaneous funds--These funds represent a variety of activities wherein the revenues received for specific purposes have not been expended for the intended purpose.

Pension plans -- The School District's employees are covered under mandatory state-sponsored, retirement plans which are funded on a current basis. Pension expense for the year ended June 30, 1977 was \$18,929. The excess, if any, of the actuarially computed value of vested benefits over the total pension fund assets is not available.

2. Cash -- General Fund and Frances C. Richmond School Building Fund:

The cash balances at June 30, 1977 are the result of the following transactions on the Treasurer's books:

	<u>General</u> <u>Fund</u>	<u>Building</u> <u>Fund</u>
Cash on hand, July 1, 1976	\$ 42,892	\$ 391
Total receipts	<u>2,659,055</u>	<u>92,749</u>
	2,701,947	93,140
Less-School Board orders paid	<u>2,574,281</u>	<u>46,292</u>
Cash on hand, June 30, 1977	<u>\$ 127,666</u>	<u>\$46,848</u>

DRESDEN SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1977

3. Notes and bonds payable:

Norwich and Hanover School District Bonds -- In accordance with the legislation and other agreements setting up the Dresden School District, Dresden is responsible for providing the debt service on the following bonded indebtedness:

	<u>Total</u>	<u>Dresden Share</u>
Norwich School Serial Bonds, 3.25%, 20-year, dated October 1, 1964, interest payable June 1 and December 1, principal payable \$20,000 each June 1 through 1977, then \$15,000 each June 1 through 1983 with a final payment of \$13,000 on June 1, 1984. Dresden contributes 37.48% of the yearly servicing of these bonds	\$103,000	\$ 38,604
Hanover High School Serial Bonds, 3.25%, 20-year, dated October 1, 1964, interest payable June 1 and December 1, principal payable \$25,000 each June 1 through 1974, then \$30,000 each June 1 through 1979, then \$35,000 each June 1 through 1983 with a final payment of \$34,000 on June 1, 1984. Dresden contri- butes 70% of the yearly principal payment with the balance paid by the State of New Hampshire.	\$234,000 <u>\$337,000</u>	\$163,800 <u>\$202,404</u>

Frances C. Richmond School renovation--At a special meeting of the Dresden School District on July 22, 1974 it was voted to purchase the Frances C. Richmond School from the Hanover School District. The School Board was also authorized to borrow \$1,257,355 under the New Hampshire - Vermont Interstate School Compact for the renovation, reconstruction and alteration of the Frances C. Richmond School and Hanover High School. As a result, Dresden is also responsible for the following long-term indebtedness:

DRESDEN SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1977

3. <u>Notes and bonds payable (continued):</u>	
Hanover School District, 6 year promissory note, payable in equal installments of \$109,717 beginning in the 1975-76 fiscal year with a final payment during the 1980-81 fiscal year	\$ 438,866
Dresden School District, New Hampshire - Vermont Serial Bonds, 6.00%, 20-year, dated December 1, 1974, interest payable June 1 and December 1, principal payable \$65,000 each December 1 through 1985, then \$60,000 through 1994	1,125,000
	<u>\$1,563,866</u>

Other notes payable are borrowings used to finance the development of the Thompson Terrace property. The Bureau of Outdoor Recreation has approved federal matching assistance of \$46,000 for the project.

Unsecured note due to bank, 5% dated September 15, 1976, due September 15, 1986	\$ 42,000
Unsecured note due to bank, 3.9%, dated October 1, 1976, due October 1, 1977	46,000
Less-Amount due within one year, shown in General Fund	<u>(46,000)</u>
	\$ <u>42,000</u>
 Total Dresden long-term debt, June 30, 1977	 <u>\$1,808,270</u>

Principal payments on this indebtedness over the next five fiscal years will be as follows:

1977-78	\$247,339
1978-79	\$201,339
1979-80	\$204,838
1980-81	\$204,838
1981-82	\$ 95,121

DRESDEN SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1977

4. Deferred revenue:

The School District received \$26,836 in 1975 from the State of Vermont toward the purchase of the Frances C. Richmond School. This payment represents one-half of the total aid of \$53,671 to be provided by Vermont. This aid is being recognized over a six-year period beginning in 1975-76 corresponding to the term of the promissory note payable to the Hanover School District (Note 3).

SUPERVISORY UNION 22

Report of the 1977-78 salaries to be paid  
by the State and Local School Districts

	<u>State</u>	<u>Local</u>
Superintendent	\$2,500.00	\$25,627.00
Assistant Superintendent	2,413.00	16,941.00*
Business Administrator	<u>2,413.00</u>	<u>16,509.00</u>
Total	\$7,326.00	\$59,077.00

\*For the period August 1, 1977 to June 30, 1978

Breakdown of Local Contributions

	<u>Percent</u>	<u>Amount</u>
Dresden	43.754	\$25,849.00
Hanover	25.486	15,056.00
Lyme	10.723	6,335.00
Orford	8.568	5,062.00
Norwich	<u>11.469</u>	<u>6,775.00</u>
Total	100.000	\$59,077.00

DRESDEN SCHOOL DISTRICT  
1978-79  
Summary of Expenditures

DESCRIPTION	197677	197778
	<u>Expenditures</u>	<u>Budget</u>
<b>PERSONNEL</b>		
Salaries	137,582	149,619
Benefits	<u>16,177</u>	<u>15,297</u>
Total	153,759	164,916
<b>INSTRUCTIONAL</b>		
Salaries	1,044,028	1,131,557
Benefits	<u>120,760</u>	<u>128,035</u>
Total	<u>1,164,788</u>	<u>1,259,592</u>
<b>SUPPORT</b>		
Salaries	153,686	173,709
Benefits	<u>32,284</u>	<u>36,576</u>
Total	<u>185,970</u>	<u>210,285</u>
<b>SERVICE</b>		
Salaries	120,545	132,505
Benefits	<u>17,864</u>	<u>21,974</u>
Total	<u>138,409</u>	<u>154,479</u>
<b>PROFESSIONAL SERVICES</b>		
	<u>34,737</u>	<u>37,110</u>
<b>TOTAL PERSONNEL</b>	1,677,663	1,826,382
<b>SUPPLIES, SERVICES &amp; EQUIPMENT</b>		
Instructional/Tuition/Architect	202,720	232,358
Health, Food & Transportation	17,978	23,047
Buildings & Grounds, Insurance	224,419	172,440
Debt Service	284,677	283,822
Contingency	<u>0</u>	<u>21,084</u>
Total	<u>729,794</u>	<u>732,751</u>
<b>GRAND TOTAL EXPENDITURES</b>	2,407,457	2,559,133
<hr/>		
Receipts Other Than Taxes	490,616	491,327
Norwich Appropriation	567,113	613,895
Business Profits Tax	34,292	36,007
Hanover Appropriation	<u>1,408,831</u>	<u>1,417,904</u>
Total Receipts	<u>2,500,852</u>	<u>2,559,133</u>

School budget figures for 1978-79 will not appear in this annual report since salary negotiations with service personnel were incomplete at the time of printing. If the budget is completed prior to the annual meeting, copies will be placed in public places in Hanover and Norwich and will be available at the office of the Superintendent of Schools.

DRESDEN SCHOOL DISTRICT

HANOVER HIGH SCHOOL

Instructional Staff, 1977-1978  
(Date indicates first year employed by District)

K. Sandra Anderson, French	1969
Lillian K. Bailey, Reading Specialist	1948
Deborah B. Boettiger, English	1975
Cynthia Cook Bognolo, Latin	1972
Charles W. Bohi, Social Studies	1971
Gary E. Bohrer, Industrial Technology	1975
Harry H. Braeuler, Foreign Language Coordinator	1965
Priscilla Burbank-Schmitt, Mathematics	1970
John C. Carter, Music and Director of Bands	1977
Marilyn A. Cate, Guidance Counselor	1976
William R. Cogswell, Mathematics	1963
Hayward B. Crewe, English	1967
Ford A. Daley, Dresden Plan Director	1964
Joel B. Dalton, Mathematics	1965
Cornelis (Keith) J. deLange, French and German	1975
Warren D. DeMont, Science	1968
Neil C. Duprey, French	1967
Clarke P. Dustin, Guidance Counselor	1964
Heddy L. Fantl, German	1973
Susan B. Finer, Social Studies	1972
Helen E. Goodwin, Music	1952
Janice L. Hall, Home Economics	1971
Barbara P. Hirai, Science	1976
Timothy Howell, Mathematics Coordinator	1977
Charles O. Hunnewell, III, Physical Education	1965
James F. Hunt, Jr., English	1968
John E. Hutchins, Science Coordinator	1966
Mary E. Hutchins, Mathematics	1967
Douglas H. Jenisch, Social Studies Coordinator	1969
Raymond N. Jenness, Jr., English (Resigned 1/27/78)	1971
David G. Johnson, Industrial Technology Coordinator	1972
Vivian J. Jones, Social Studies	1976
Bruce M. Koloseike, Science	1971
James L. Kreinbring, School Youth Counselor	1976
Vera S. LaClair, Home Economics	1963
Patricia J. Lang, Business Education	1972
Harold H. Lary, English	1956
Richard J. Lloyd, Business Education Coordinator	1971
Walter Marcuse, Music	1958
Dorothy E. Merriman, Physical Education	1955
Frank B. Miles, Jr., Social Studies	1969
J. Richard Murphy, Science	1967
William N. Murphy, Social Studies	1961
Richard O. Norman, Mathematics	1967

Glyn E. Reinders, Athletic Director, Physical Education	1977
Anthony M. Rocchio, English	1973
Dale F. Rowe, Science	1961
Anitra A. Sorensen, Learning Specialist	1976
George V. Steeves, English	1969
John H. Stephens, Art	1971
Margaret A. Thoms, Media Generalist	1975
Valjeane O. Trumpower, English Coordinator	1973
Joanne D. Whelden, Guidance Counselor (Leave of Absence)	1974

FRANCES C. RICHMOND SCHOOL  
Instructional Staff, 1977-1978  
(Date indicates first year employed by District)

Ronald N. Bailey, Team 2 Science	1966
Henry K. Becker, Team 3 Mathematics	1970
Scott D. Butchart, French	1977
Norman F. Chapman, Jr., Team 4 Social Studies	1966
Bruce A. Curtis-McLane, Team 5 Social Studies	1975
Elizabeth E. D'Amico, Team 5 Language Arts (leave of absence)	1972
Patricia M. Davenport, Team 1	1975
Pamela E. Frank, Resource Teacher	1977
Mildred J. Hayes, Team 2 English	1951
Elizabeth G. Hollingworth, Team 5 Science	1976
John J. Jestude, Counselor	1976
Christopher L. Keefe, French	1976
Eileen R. Kell, Team 3 English	1977
George E. Merrill, Physical Education	1970
Alfred A. Ponce, Jr., Team 2 Mathematics	1970
Janet P. Rae, Art	1974
Virginia A. Rankin, Media Generalist	1977
Jane M. Richtsmeier, Team 4 Mathematics	1977
Herbert R. Roland, Team 5 Mathematics	1971
Richard L. Starr, Woodworking	1972
Nancy Martell Stevenson, Learning Specialist	1977
Melinda K. Stucker, Team 3 Social Studies (Leave of Absence)	1976
Terry F. Thompson, Team 4 Science	1972
Frank R. Thoms, Team 3 Social Studies	1962
Charles L. Townsend, Team 3 Science	1970
Sally J. Wallace, Team 5 English	1967
Reeve C. Williams, Team 1	1970
Roger F. Wilson, Team 2 Social Studies	1959
Jeanne B. Woodward-Poor, Team 4 English	1977
SHARED STAFF	
Shelley D. Ufford, Speech Therapist	1975
Constance S. Klefos, Nurse	1970
John P. Parsons, School Psychologist	1976
Robert C. Storrs, Doctor	1968

COMPARATIVE YEARLY ENROLLMENTS  
FOR OCTOBER FIRST OF EACH YEAR

	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Spec</u>	<u>Total</u>
1968	164	147	149	138	165	147	11	921
1969	164	159	161	137	144	159		924
1970	143	161	155	155	130	133		877
1971	150	148	159	149	150	131		887
1972	137	151	158	163	160	147		916
1973	161	142	170	155	170	148		946
1974	153	160	162	164	168	161		968
1975	156	151	171	158	170	183		989
1976	125	153	168	173	165	173		957
1977	154	132	165	165	178	185		979

MEMBERS OF THE GRADUATING CLASS

ELIZABETH HUGHES ALLEN  
SHERRY ANN AMADON  
CHRISTOPHER RAY ANDERSON  
MICHAEL JOHN APPLETON  
JULIA WOODWORTH ARNOLD  
KIM L. ASHLEY  
JANE ELLEN AVERY  
BRETT ALLEN BANKER  
KENDAL KELLY BANWELL  
DARRYL TONY BENJAMIN  
SUZANNE A. BIRD  
CHERYL MARY BOGHOSIAN  
MARTHA FAYE BOURNE  
NANCY LYNNE BOWER  
BEVERLY ANN BREED  
CAROL ANN BRESSET  
TRUDE BRINCK-JOHNSEN  
JULIA ELLIOTT BRISBANE  
EDWIN F. BRYANT  
KEVIN CLARK BUMSTEAD  
GREGORY SCOTT CALL  
LYNN ELLEN CANTOR  
RICHARD HALLOWELL CARDOZO  
HENRY PEYTON CHAMBERS  
GENA COHEN  
PETER EARL CONRAD  
RONALD WILLIAM CONRAD  
BRENDA JEAN COOPERMAN  
MEGAN LOUISE COSTELLO  
MICHAEL JOHN COSTELLO  
VEDA LYNN CREWE  
ANN ELIZABETH CROY  
EDWARD FRANK DENNISON  
CYNTHIA LYNN DeVAUX  
PAUL A. DUNN

KELLY JEAN KENDALL  
DONG O. KIM  
STEVEN ANTHONY KING \*  
HEIDI KLUNDER  
CHERYL LYNN LACOSS  
JILL ANN LaFONTAINE \*  
CHARLES DONA LAMBERT, JR.  
MATTHEW DOYLE LAMPERTI  
HARALD ANDREAS LARSEN  
ELIZABETH ANN LEMKUL  
DIANA CAROLYN LYONS  
JOAN TRACY LYONS  
ALEXANDER F. MacDONALD III  
BART H. MacNAMEE  
JENNIFER RAE MacNICHOLL  
JOSHUA DAVID MARGOLIS  
MIGUEL JOHN MARIN-PADILLA  
TERESA ELIZABETH MASON  
JONATHAN WILLIAMS McGAW  
MARGARET JEAN McINTYRE  
SUSAN HARRIET MERCHANT  
ELLEN CATHERINE MINARD  
ANTHONY G. MINICHELLO  
DAVID MINSK  
BRYAN DEAN MITOFSKY  
CATHY BETH MOFFITT  
WENDY ARLENE MOORE  
BRENDA CHERYL MOSES  
WANDA SUE MOULTON  
ALEXANDER MUNCK  
ANASTASIOS NANOPOULOS  
MARGOT ELIZABETH NORTHAM  
MICHAEL ROGER O'DONNELL  
SUZANNE LEA O'GORMAN  
GAIL ELIZABETH PETERS

JEFFREY TAYLOR DYKE  
ELLEN SIMMONS ECKELS  
MATTHEW ROGERS ELLIOTT  
KATHRYN ROSS EMERY  
JANE EPPERSON  
JOSEPH STEELE ERMENC  
KEITH MICHAEL ESTES  
SUSAN HARTWELL FAULKNER  
JOHN F. FINCH  
JOHN DAVID FITZGERALD, JR.  
JOAN FOWLER  
CHARLES D. FUCCI  
JOHN JAY GAGNON  
CHRISTOPHER DAVID GARDNER  
DOUGLAS McCLELLAN GARDNER  
KATHRYN ELIZABETH GARIPAY  
DAVID ARTHUR GAULT  
CHRISTOPHER RICHARD GERNHARD  
ELIZABETH GEURKINK  
DAVID LANNEAU GOODE  
JOYCE ROWAN GOODE  
CHRISTOPHER CRAFTS GRAHAM  
JEFFREY B. GRAHAM  
MICHELLE ANNE GREEN  
KATHY DOREEN HADLOCK  
SUSAN LEE HALL  
BETH HANLON  
CINDY RAE HASLAM  
JEFFREY PAUL HASTINGS  
MICHAEL F. HAYES  
LORRAINE HAYWOOD  
MARY E. HEWITT  
FREDERICK HIER \*  
HANS K. HOEFNAGEL  
JUDY LYN HOLLAND  
WILLIAM D. HOUSE  
TYLETA HOWELL  
CLEO HUGGINS  
WILSON INGLES  
CHARLES NICHOLAS JACOBS  
SHERI JEN JOHNSTON  
CHRISTOPHER CROMBIE KEENE  
MAUREEN ANN KELLY  
ALISON ADAMS KELSEY  
ELEANOR LOUISE KENDALL

MARGARET M. PLANTE  
KATHERINE McDONALD PORTER  
VIRGINIA ANN QUINN  
LOUISE ANN QUIRK  
ROSALIND RAND  
MARY CATHERINE ROACH  
DEBORAH BUTTERWORTH ROBINSON  
ANNE ELIZABETH ROCCHIO  
LOUIS A. ROSSI  
CHARLES BENJAMIN ROUSE, JR.  
TIMOTHY SHELDON ROWE  
ELLEN MARIE SAUER  
GREGORY ALLAN SCHELL  
PAULA RAYE SEACE  
BEVERLY LILLIAN SEATON  
MARK GORDON SEGAL  
JENNIFER NELL SEIBERT  
CHARLOTTE ANN SHRIVER  
PATRICIA M. SOBEL  
NIELS WEYL SOKOL  
ELLEN MARIE SORENSON  
KATHRYN ROSE SOUTHWORTH  
PAUL MAYR STINSON  
MARJORIE LAURA STONE  
RICHARD GRAYDON STONE  
ELOISE RODMAN STOUT  
JO ANNE STROHBEHN  
JONI LYNN SWEET  
BURR HARRISON TAYLOR  
LOIS THURSTON TILGHMAN  
ANH-DAO TRAN  
THOMAS ALFRED VOSBURG  
WILLIAM ARTHUR WALK  
CHARLES GREGORY WATTS  
THOMAS GEORGE WEINBEL  
JOHN CURTIS WEST III  
SHELLEY WESTELMAN  
VICTORIA WESTHEAD  
J. CHRISTOPHER WHITCOMB  
MICHAEL S. WILLIAMS  
ANNE MARIE WILLIAMSON  
CECILY MARGARET WILSON  
CAROL ELIZABETH WUORI  
EDWARD DONALD YOUNG  
BRIAN ERNEST ZAPPALA

\* Class of 1978

## SCHOLASTIC RECOGNITION

### First Honor

Gregory Call

### Second Honors

Mary Roach

### HIGH HONORS

Elizabeth Allen  
Suzanne Bird  
Nancy Bower  
Gena Cohen  
Susan Faulkner  
Christopher Graham  
Charles Jacobs  
Dong Kim  
Elizabeth Lemkul  
Jonathan McGaw  
Virginia Quinn  
Mark Segal  
Kathryn Southworth  
Victoria Westhead  
Anne Williamson

### HONORS

Christopher Anderson  
Veda Crewe  
Edward Dennison  
Paul Dunn  
Ellen Eckels  
Jane Epperson  
John Finch  
Christopher Gardner  
Cleo Huggins  
Maureen Kelly  
Alison Kelsey  
Margot Northam  
Ellen Sauer  
Niels Sokol  
Jo Anne Strohbehn  
Lois Tilghman  
William Walk  
Brian Zappala

### SENIOR COUNCIL

Kim Ashley  
Darryl Benjamin  
Tod Bryant  
Kevin Bumstead  
Gregory Call  
Ann Crory

Kathy Garipay  
Tyleta Howell  
Charlie Jacobs  
Dong Kim  
Chris Whitcomb

### CLASS MARSHALS

Ellen Eckels  
Josh Margolis

### INDE EDITORS

Cheryl Boghosian  
Josh Margolis

NOTES

ANNUAL REPORT  
OF THE  
HANOVER  
SCHOOL DISTRICT  
1977

# 1977 HANOVER ANNUAL REPORT

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HANOVER SCHOOL DISTRICT  
SCHOOL DISTRICT OFFICERS

School Board

Edwin A. Willard, Chairman	Term expires 1979
Sara S. M. Cornell, Vice-Chairman	Term expires 1978
Mary Ann Harris, Secretary	Term expires 1980
Ann D. Bradley	Term expires 1979
Wayne G. Broehl	Term expires 1978
John M. Curtis	Term expires 1980
Carleton L. Richardson	Term expires 1978

E. Ronan Campion, Moderator  
Sybil B. Williamson, Clerk  
Joseph E. Cardoza, Treasurer  
Errol Heisser, Auditor  
Raymond G. Edwards, Superintendent of Schools  
Lawrence E. Cornell, Assistant Superintendent  
Russell E. Fearon, Business Administrator  
Stefan Vogel, Principal, Bernice A. Ray School

SCHOOL DISTRICT WARRANT  
HANOVER, NEW HAMPSHIRE

Grafton, S. S.

School District of Hanover

To the inhabitants of the School District of Hanover, in the County of Grafton, and State of New Hampshire qualified to vote in District affairs:

You are hereby notified to meet at Webster Hall in Hanover, New Hampshire on Wednesday, March 15, 1978, at 7:30 in the evening, to act on the following subjects:

Article 1. To see what action the District will take with respect to the recommendations of the neutral party chosen by the School Board and the Service Personnel Association pursuant to RSA 273-A (Public Employee Labor Relations Law).

NOTE: This article will not be acted upon unless the Board and the Service Personnel Association remain at impasse at the time of this meeting.

Article 2. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents, exclusive of the sum appropriated above, and for the payment of statutory obligations of the District.

Article 3. To see if the District will vote to authorize the School Board to establish a contingency fund as part of the regular school district budget and to raise and appropriate Ten Thousand Six Hundred Eighty-five Dollars (\$10,685.00) for this purpose.

Article 4. To see if the District will vote to accept the provisions of Public Law 89-10, designed to improve educational opportunities with particular reference to children of low income families, and to appropriate such funds as may be available to the District under said federal act for such particular projects as may be determined by the school board. Further to see if the District will authorize the school board to make application for such funds and to expend the same for such projects as it may designate.

Article 5. To see if the District will authorize the School Board to apply for and accept grants and aid from the United States, the State of New Hampshire, and any agency or municipality thereof, or from private corporations, and individuals for the construction, maintenance, reconstruction, operation, and financing of its schools, and to do any and all things necessary in order to avail the District of such aid and cooperation, or to take any other action relative thereto.

Article 6. To transact any other business that may legally come before the meeting.

Given under our hands and seals at said Hanover this twenty-second day of February, 1978.

Ann D. Bradley	Wayne G. Broehl
Sara S.M.Cornell, Vice-Chairman	John M. Curtis
Mary Ann Harris, Secretary	Carleton L. Richardson
Edwin A. Willard, Chairman	
School Board, School District of Hanover	

A True Copy, Attest:

Ann D. Bradley	Wayne G. Broehl
Sara S. M. Cornell, Vice-Chairman	John M. Curtis
Mary Ann Harris, Secretary	Carleton L. Richardson
Edwin A. Willard, Chairman	
School Board, School District of Hanover	

HANOVER SCHOOL DISTRICT SPECIAL WARRANT  
STATE OF NEW HAMPSHIRE

Grafton, S. S.

School District of Hanover

To the inhabitants of the School District of Hanover, in the County of Grafton, and the State of New Hampshire qualified to vote in District affairs:

You are hereby notified to meet at Webster Hall in Hanover, New Hampshire, in Tuesday, March 14, 1978, at 8:00 in the morning, to act on the following subject:

To choose by ballot a Moderator, a Clerk, a Treasurer, and an Auditor, each to serve one year, and three members of the School Board, each to serve three years. (Polls will open at 8:00 a.m. and will close at 8:00 p.m. or one-quarter hour after the completion of voting on the last article in the Town Warrant, whichever is later, unless the Town votes to keep the polls open to a later hour.)

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONSIDERED AT THE SCHOOL

DISTRICT MEETING TO BE HELD ON WEDNESDAY, MARCH 15, 1978, AT 7:30 P.M.

IN WEBSTER HALL.

Given under our hands and seals at said Hanover this twenty-second day of February, 1978.

Ann D. Bradley	Wayne G. Broehl
Sara S. M. Cornell, ViceChairman	John M. Curtis
Mary Ann Harris, Secretary	Carleton L. Richardson
	Edwin A. Willard, Chairman
School Board, School District of Hanover	

A True Copy, Attest:

Ann D. Bradley	Wayne G. Broehl
Sara S.M. Cornell, Vice-Chairman	John M. Curtis
Mary Ann Harris, Secretary	Carleton L. Richardson
	Edwin A. Willard, Chairman
School Board, School District of Hanover	

HANOVER, NEW HAMPSHIRE  
SCHOOL DISTRICT  
RECORD OF ELECTION OF SCHOOL DISTRICT OFFICERS  
March 8, 1977

The election of officers of the Hanover School District was conducted by separate ballot at the Annual Hanover Town Meeting on March 8, 1977.

The meeting was called to order by Assistant Town Moderator, Stuart Russell, at 8:10 a.m. in Webster Hall, Hanover, New Hampshire.

The Hanover School District Warrant, dated February 17, 1977 and the Return of Posting were read by School District Moderator E. Ronan Campion.

The polls were declared open at 8:22 a.m. by the Assistant Moderator.

The polls were closed at 11:35 p.m.

At the close of polls, the town officials turned all School District Ballots over to the School District Moderator who proceeded to count the ballots publicly with the assistance of the Hanover School District Clerk and eight (8) legal voters of the District.

The following officers were declared elected by the Moderator for the terms indicated:

Moderator for one year	E. Ronan Campion
Clerk for one year	Sybil Williamson
Treasurer for one year	Joseph E. Cardoza
Auditor for one year	Errol Heisser
School Board Members for three years	Mary Ann H. Harris John M. Curtis

Respectfully submitted,

Laura P. Dow  
School District Clerk  
Hanover, New Hampshire

MINUTES OF THE ANNUAL MEETING  
HANOVER SCHOOL DISTRICT  
MONDAY, MARCH 14, 1977  
7:30 P. M., WEBSTER HALL, HANOVER, N.H.

A legal meeting of the residents of the Hanover School District was called to order by the Moderator, E. Ronon Campion, at Webster Hall in Hanover, N.H., on Monday, March 14, 1977 at 7:30 p.m. As there was no objection, the Moderator dispensed with the reading of the warrant.

ARTICLE I: The motion was made by Wayne G. Broehl to pass over Article I and take up Article II. Upon being duly seconded, the motion was VOTED in the affirmative.

ARTICLE II: The motion was made by Carleton L. Richardson that the District vote to raise and appropriate the sum of One Million Two Hundred Thirty Thousand Nine Hundred Seventy Dollars (\$1,230,970.00) for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the District. Upon being duly seconded, the motion was VOTED in the affirmative.

ARTICLE III: The motion was made by Sara S. M. Cornell that the District vote to authorize the School Board to establish a contingency fund as part of the regular school district budget and to raise and appropriate Nine Thousand Nine Hundred-Seventy Dollars (\$9,970.00) for this purpose. Upon being duly seconded, the motion was VOTED in the affirmative.

ARTICLE IV: The motion was made by Barbara J. Payson to pass over Article IV. Upon being duly seconded, the motion was VOTED in the affirmative.

ARTICLE V: The motion was made by Ann D. Bradley that the Hanover School District vote to instruct its legislative representatives to the New Hampshire General Court to file legislation amending the New Hampshire-Vermont Interstate School Compact consistent with the revised Article IX adopted by the Special Dresden School District Meeting held January 12, 1977. Upon being duly seconded, the motion was VOTED in the affirmative.

ARTICLE VI: The motion was made by Ann D. Bradley that the Hanover School District vote to instruct its legislative representatives to the New Hampshire General Court to file legislation amending the New Hampshire-Vermont Interstate School Compact consistent with the revised Article VII (G) adopted by the Special Dresden School District Meeting held on January 12, 1977. Upon being duly seconded, the motion was VOTED in the affirmative.

ARTICLE VII:           The motion was made by Ann M. Margolis that the District vote to accept the provision of Public Law 89-10, designed to improve educational opportunities with particular reference to children of low income families, and to appropriate such funds as may be available to the District under said federal act for such particular projects as may be determined by the school board. Further, that the District authorize the school board to make application for such funds and to expend the same for such projects as it may designate. Being duly seconded, the motion was VOTED in the affirmative.

ARTICLE VIII:           Under other business, a tribute and expression of appreciation was extended to Ann M. Margolis (read by Carleton L. Richardson).

On motion, duly seconded, it was VOTED to adjourn the meeting at 9:50 p.m.

Respectfully submitted,

Laura P. Dow  
School District Clerk

MINUTES OF SPECIAL DISTRICT MEETING  
SCHOOL DISTRICT OF HANOVER, N.H.  
WEDNESDAY, MAY 31, 1977  
7:30 P.M., HIGH SCHOOL AUDITORIUM

A special meeting of the Hanover School District was called to order by the moderator on May 31, 1977, in the High School Auditorium.

The Warrant was read by the Moderator.

The motion was made by Edwin A. Willard that the District vote to appropriate up to the sum of One Hundred Fifty Thousand Dollars Dollars (\$150,000) for the replacement of the Bernice A. Ray School roof. He further moved that the District vote pursuant to RSA 35:16 to change the purpose of the Capital Reserve Fund established under Article IV of the March 5, 1975 District Meeting from defraying Hanover's share of the cost of renovating the Frances C. Richmond School to the replacement of the Bernice A. Ray School roof and the restoration of any damages caused by the leaking of the roof and to authorize the School Board to carry out the purpose of the capital reserve fund as so changed; and to take any and all other action necessary to carry out this vote.

The motion was seconded and VOTED in the affirmative.

The moderator declared the meeting adjourned at 8:05 p.m.

Respectfully submitted,

Sybil B. Williamson  
School District Clerk

MINUTES OF SPECIAL DISTRICT MEETING

SCHOOL DISTRICT OF HANOVER, N.H.

WEDNESDAY, SEPTEMBER 7, 1977

7:30 P.M., HIGH SCHOOL AUDITORIUM

A special meeting of the Hanover School District was called to order by the Moderator on September 7, 1977, at 7:30 p.m., in the High School Auditorium.

The Warrant was read by the Moderator.

As there was no motion made under the Warrant, the Moderator declared the meeting adjourned at 7:40 p.m.

Respectfully submitted,

Sybil B. Williamson  
School District Clerk

## ANNUAL REPORT OF THE HANOVER SCHOOL BOARD

During the past year the Hanover School Board has held 22 official meetings. In addition, all Board members have met with their town boards and with the Supervisory Union 22 Board. There have also been extensive committee meetings which have required many hours on the part of each member.

The staff of the Ray School consists of a Principal, 25 certificated teachers, 2 learning specialists, a media generalist, a school nurse, 15 Educational Assistants, 4 secretaries, and 2 interns. Student enrollment is 452. The School Board consists of 7 School Board members and an Executive Officer, the Superintendent of Schools.

During the past year many teachers in the Ray School have worked diligently on curricular areas. During the past summer workshops were held to review the skill sequences in language arts and mathematics and to try to match these up with the standard criterion-referenced tests. This will allow parents to identify where their children are on a continuum. As a result of the workshops it was believed advisable to develop custom-made tests; thus, mathematics tests are being given on a trial basis this year in grades 2 and 5. The language arts curriculum committee is currently revising its sequence in order to fill in the gaps discovered through the work of the test committee last summer. The primary change will be a fuller incorporation of a spelling curriculum, along with a standard spelling list to be used throughout the Ray School in grades K-5.

Science is the primary emphasis this year. Workshops for the entire Ray School staff are being held, and the efforts will proceed on the basis of work done by the science committee last summer and the preceding spring. It is planned to have the work completed and ready for the School Board by March, 1978.

One of the staggering problems faced by the Hanover School Board is the new Federal Law, 94-142, due to be implemented in September, 1978, whereby the School District or State will be required to pick up the entire tab for every student with special needs, from age 3 through 21. These costs could run into thousands of dollars which cannot be realistically estimated in any budget. Whether the State will eventually bear these costs is an undecided issue.

An Essential Early Education Program has been implemented as a cooperative effort of the Norwich and Hanover School Districts. Its major goal is to assist pre-school children with learning difficulties so that they can satisfactorily function in a school setting. It is clearly evident that some children will need special help to function in a normal school setting. It is important to identify and assist these children in the early stages of their development. In order to do this, the Essential Early Educator, Alice Morrison, will work closely with the parents, teachers, and other professionals. The Program is a regular part of the schools' programs and will have all of the resources of the school from which to draw. Children are identified through a variety of community endeavors.

The Ray School Building Committee presented the Hanover Board with a series of recommendation concerning the remodeling of the Ray School. The Board voted to take no action.

Perhaps the most troublesome subject has been the repair of the Ray School roof. At a Special Hanover School District Meeting, held on May 31, 1977, the School District approved an expenditure of \$150,000.00 from capital reserve. However, only one sealed bid was received, and this amounted to some \$203,000.00. The Board then held another Special Meeting in September; but almost simultaneously with the meeting, the architect recommended another system of roofing repair which would amount to only \$131,000.00. The meeting was thus adjourned, and the architect was instructed to proceed after the Board had assurances that the new method met standard specifications. Unfortunately, securing a permit proved to be a somewhat difficult problem; and it was only on December 28, 1977 that a provisional permit was issued pending receipt of written test results on flame spread. Securing even the provisional permit allowed the Board to act with the contractor, thus avoiding a rate rise anticipated on January 1, 1978. A full permit was issued by the Town Code Officer on January 23, 1978.

The Hanover Board now meets only once a month on the fourth Wednesday at 7:30 p.m. in the Ray School. This change was undertaken to permit the Board to consider all issues in an unhurried and relaxed atmosphere.

The Hanover School Board is grateful to the community, the Ray School staff, and the Principal, Stefan Vogel, for the fine spirit of cooperation it has always enjoyed. There is high morale in the Ray School, and the Board urgently wants this to continue so that the educational program experienced by the youth will continue to advance.

Ann D. Bradley  
John M. Curtis  
Mary Ann Harris, Secretary

Wayne G. Broehl  
Sara S. M. Cornell, ViceChairman  
Carleton L. Richardson  
Edwin A. Willard, Chairman

REPORT OF THE  
HANOVER SCHOOL DISTRICT AUDITOR

I have met with the Certified Public Accountants retained by the Hanover School District and have reviewed with them the results of their audit for the year ended June 30, 1977.

As elected auditor for the Hanover School District, I find the audit of the District's financial statements by Smith, Batchelder & Rugg for the year ended June 30, 1977 as represented in their audit certificate dated July 29, 1977 to be satisfactory in all respects.

Respectfully submitted,  
Errol L. Heisser  
Auditor

January 27, 1978

To the Hanover School Board  
Voters of Hanover School District:

We have examined the balance sheets of the Hanover School District - General Fund, Capital Reserve Funds and Special Reserve Fund as of June 30, 1977 and 1976, and the related statements of revenues and expenses -General Fund and changes in fund balances for the year ended June 30, 1977. We have also examined the statement of general long-term debt as of June 30, 1977. Our examinations were 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 accompanying financial statements present fairly the financial position of the Hanover School District as of June 30, 1977 and 1976, and the results of its operations and changes in fund balances for the year ended June 30, 1977, in conformity with generally accepted accounting principles applied on a consistent basis.

SMITH, BATCHELDER & RUGG

Hanover, New Hampshire July 29, 1977

HANOVER SCHOOL DISTRICT  
BALANCE SHEETS - JUNE 30, 1977 AND 1976

	<u>1977</u>	<u>1976</u>
<u>GENERAL FUND</u>		
ASSETS:		
Cash (Note 2)	\$26,555	\$25,663
Accounts receivable	1,880	1,116
Due from Supervisory Union #22	493	--
Due from other districts	91	--
Due from Capital Reserve Fund	672	--
	<u>\$29,691</u>	<u>\$26,779</u>
LIABILITIES AND FUND BALANCE:		
Accounts payable	\$ 2,018	\$ 3,811
Encumbrances	8,855	11,621
Due to other districts	--	16
	<u>\$29,691</u>	<u>\$26,779</u>
<u>CAPITAL RESERVE FUNDS</u>		
CASH	\$ <u>155,086</u>	\$ <u>119,429</u>
DUE TO GENERAL FUND	\$ 672	\$ --
FUND BALANCES (Note 5):		
School renovation	154,414	109,518
School bus	--	9,911
	<u>154,414</u>	<u>119,429</u>
	<u>\$155,086</u>	<u>\$119,429</u>
<u>SPECIAL RESERVE FUND</u>		
ASSETS:		
Cash	\$ --	\$ 546
United States Gov't securities, at cost (market value, 1977 - \$109,278; 1976 - \$120,261),	\$108,082	\$123,380
	<u>\$108,082</u>	<u>\$123,926</u>
FUND BALANCE (Note 6):		
Income	\$ --	\$ 470
Principal	108,082	123,456
	<u>\$108,082</u>	<u>\$123,926</u>

The accompanying notes to financial statements  
are an integral part of these statements.

HANOVER SCHOOL DISTRICT  
STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1977

		<u>Budgeted</u>	<u>Actual</u>
	<u>REVENUES</u>		
10	Revenue from Local Sources:		
	Current appropriation	\$2,406,582	\$2,393,410
	Tuition	--	2,926
	Bridgman Trust Fund	11,500	11,621
	Special Reserve Fund	21,500	23,065
	Rent	100	--
	Other	50	121
		<u>2,439,732</u>	<u>2,431,143</u>
30	Revenue from State Sources:		
	Building Aid	41,302	41,302
	New Hampshire Sweepstakes	41,958	41,958
	Psychiatric services	896	806
		<u>84,156</u>	<u>84,066</u>
40	Revenue from Federal Sources:		
	National Forest Reserve	900	1,483
	School milk	2,700	2,785
	Public Law 874	8,000	5,608
		<u>11,600</u>	<u>9,876</u>
60	Revenue from Other Sources - Friends of Hanover Schools	--	187
80	Revenue from Other Districts in NH:		
	Dresden bond payment	29,580	29,580
	Sale of Richmond School (Note 4)	109,717	109,717
	Capital Reserve Fund - Richmond School (Note 5)	1,779	2,318
	Capital Reserve Fund - Bus (Note 5)	9,365	9,943
		<u>150,441</u>	<u>151,558</u>
	Total Net Revenues	<u>2,685,929</u>	<u>2,676,830</u>

HANOVER SCHOOL DISTRICT  
STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1977

		<u>Budgeted</u>	<u>Actual</u>
	<u>EXPENSES</u>		
100	Administration:		
	110 Salaries-District Officers	\$ 2,050	\$ 2,050
	135 Contracted services	6,495	4,259
	190 Other expenses	2,400	2,276
	100 Series Total	<u>10,945</u>	<u>8,585</u>
200	Instruction:		
	210 Salaries	453,021	468,056
	215 Textbooks	1,872	1,187
	220 Instruction materials	7,815	7,441
	230 Teaching supplies	15,144	16,039
	235 Contracted services	3,007	2,306
	290 Other expense	13,787	13,731
	200 Series Total	<u>494,646</u>	<u>508,760</u>
400	Health:		
	410 Salaries	9,023	8,999
	490 Other expenses	840	879
	400 Series Total	<u>9,863</u>	<u>9,878</u>
500	Transportation:		
	510 Salaries	379	398
	530 Supplies	--	(864)
	535 Contracted services	57,182	53,954
	500 Series Total	<u>57,561</u>	<u>53,488</u>
600	Operation of Plant:		
	610 Salaries	34,915	33,194
	630 Supplies	5,050	4,985
	635 Contracted services	1,260	1,337
	640 Heat	10,230	9,063
	645 Utilities	18,080	18,629
	600 Series Total	<u>69,535</u>	<u>67,208</u>
700	Maintenance of Plant:		
	710 Salaries	11,921	10,814
	725 Replacement of Equipment	2,895	2,376
	726 Repairs to Equipment	1,095	881
	735 Contracted services	4,878	4,476
	766 Repairs to buildings	3,130	2,241
	790 Grounds	610	233
	700 Series Total	<u>24,529</u>	<u>21,021</u>

HANOVER SCHOOL DISTRICT  
STATEMENT OF REVENUES AND EXPENSES - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1977

		<u>Budgeted</u>	<u>Actual</u>
	<u>EXPENSES (CONTINUED)</u>		
800	Fixed Charges:		
	850 Retirement & Social Security	41,240	42,059
	855 Insurance	40,755	30,355
	800 Series Total	<u>81,995</u>	<u>72,414</u>
900	School Lunch and Special Milk Programs - Series Total	<u>2,900</u>	<u>2,785</u>
1100	Community Activities-Series Total	<u>100</u>	<u>--</u>
1200	Capital Outlay:		
	1266 Buildings	7,000	6,842
	1267 Equipment	2,295	2,506
	1200 Series Total	<u>9,295</u>	<u>9,348</u>
1300	Debt Service:		
	1370 Principal of debt	140,000	140,000
	1371 Interest on debt	76,425	76,425
	1300 Series Total	<u>216,425</u>	<u>216,425</u>
1400	Outgoing Transfer Accounts:		
	1477.10 In-state tuition-Dresden	171,884	171,884
	1477.20 Transportation	5,400	3,595
	1477.30 District share of SU #22	35,896	35,896
	1477.50 Capital Reserve Funds (Note 5)	41,000	41,000
	1477.90 District share of Dresden School District	1,443,123	1,443,123
	1478.20 Transportation	1,080	840
	1479 Tuition to private schools	--	1,418
	1400 Series Total	<u>1,698,383</u>	<u>1,697,756</u>
1700	Contingency Fund-Series Total	<u>8,852</u>	<u>--</u>
1900	Other Expenditures:		
	National Forest Reserve	900	1,418
	Title III ESEA	--	65
	Friends of Hanover Schools	--	167
	Title III NDEA	--	25
	1900 Series Total	<u>900</u>	<u>1,675</u>
	Total Net Expenses	<u>2,685,929</u>	<u>2,669,343</u>
	EXCESS OF REVENUES OVER EXPENSES	<u>\$ =====</u>	<u>\$ 7,487</u>

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

HANOVER SCHOOL DISTRICT - GENERAL FUND  
CAPITAL RESERVE FUNDS AND SPECIAL RESERVE FUND  
STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 1977

	General Fund	Capital Reserve Funds		Special Reserve Fund
		Bus	School Renovation	
		\$	\$	Income \$
BALANCES, June 30, 1976	\$11,331	\$ 9,911	\$109,518	Principal \$123,456
Excess of revenues over expenses	7,487	--	--	--
Interest	--	32	6,214	--
Gain on maturity of securities	--	--	--	140
Management and Sundry expenses	--	--	--	(312)
Transfer for income to principal	--	--	--	(562)
Transfer to General Fund (Note 5)	--	(9,943)	(2,318)	(6,989)
Transfers from General Fund (Note 5)	--	--	41,000	--
<b>BALANCES, June 30, 1977</b>	<u>\$18,818</u>	<u>\$</u>	<u>\$154,414</u>	<u>\$</u>
				<u>\$108,082</u>

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

HANOVER SCHOOL DISTRICT  
STATEMENT OF GENERAL LONG-TERM DEBT  
JUNE 30, 1977

AMOUNT AVAILABLE AND TO BE PROVIDED  
FOR THE PAYMENT OF LONG-TERM DEBT

Amount to be provided for payment of bonds	\$ <u><u>1,304,000</u></u>
--	----------------------------

GENERAL LONG-TERM DEBT

Bonds payable (Note 3)	\$ <u><u>1,304,000</u></u>
------------------------	----------------------------

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

HANOVER SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1977

1. Summary of significant accounting policies:

Basis of presentation - The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. This method of accounting recognizes revenue and expense in the year in which earned or incurred rather than the year in which received or paid.

Funds - The School District operates three types of funds as follows:

General Fund - This fund is the primary operating fund, with the main source of revenue being local taxes.

Capital Reserve Funds - This fund consists of amounts appropriated in prior years to provide for bus replacement and renovations for the Richmond and Bernice A. Ray Schools (Note 5).

Special Reserve Fund - This fund consists of the balance of the payment (\$311,700) received by the District from the Norwich School District in the creation of the Dresden School District in 1963. The principal is being transferred to the General Fund in yearly amounts of approximately \$16,000 together with interest on the remaining principal (Note 6).

Pension plans - The School District's employees are covered under mandatory state-sponsored, retirement plans which are funded on a current basis. Pension expense for the year ended June 30, 1977 was \$11,905. The excess, if any, of the actuarially computed value of vested benefits over the total pension fund assets is not available.

2. Cash - General Fund:

The cash balance at June 30, 1977 is the result of the following transactions on the Treasurer's books:

Cash on hand, July 1, 1976	\$ 25,663
Total receipts	<u>2,693,834</u>
	2,719,497
Less-School board orders paid	<u>2,692,942</u>
Cash on hand, June 30, 1977	\$ <u><u>26,555</u></u>

HANOVER SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1977

3. Bonds payable:

Bonds payable consisted of the following at June 30, 1977

Grade School Serial Bonds, 3.50%, 20-year, dated November 1, 1959, interest payable May 1 and November 1, principal payable \$10,000 each November 1 through 1979 \$ 30,000

High School Serial Bonds, 3.25%, 20-year, dated October 1, 1964, interest payable June 1 and December 1, principal payable \$25,000 June 1, 1974, then \$30,000 each June 1 through 1979, then \$35,000 each June 1 through 1983 with a final payment of \$34,000 on June 1, 1984. Dresden School District is responsible for 100% of the interest on this bond and 70% of the principal payments. 234,000

Grade School Serial Bonds, 6.00%, 20-year, dated April 1, 1970, interest payable April 1 and October 1, principal payable \$60,000 each April 1 through 1978, then \$80,000 each April 1 through 1986, then \$85,000 each April 1 through 1990 1,040,000

\$1,304,000

Principal payments on this indebtedness over the next five years will be as follows:

1977-78	\$100,000
1978-79	\$120,000
1979-80	\$125,000
1980-81	\$115,000
1981-82	\$115,000

HANOVER SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1977

4. Sale of Frances C. Richmond School:

At a special meeting of the Hanover School District on July 15, 1974, it was voted to sell the Frances C. Richmond School to the Dresden School District. The price of \$658,300 is to be paid within a period of not more than six years from the date of sale. The payment schedule established by the Dresden School District calls for payment to be made in six equal installments, beginning with the 1975-76 fiscal year. The second installment of \$109,717 was received during the 1976-77 fiscal year. At the March 3, 1976 District meeting, it was voted to add \$41,000 from the proceeds of the sale of the School to the Capital Reserve Fund for the purpose of defraying Hanover's share of the cost of renovating the School.

5. Capital Reserve Funds:

At the March 2, 1976 District meeting, it was voted that \$9,365 plus interest representing the previously established Bus Reserve and \$1,779 plus interest representing the previously established "Lebanon Street School" renovation reserve be transferred to the General Fund to be used to reduce taxes in the 1976-77 school year.

At the March 5, 1975 District meeting, it was voted to establish a Capital Reserve Fund of not more than \$104,500 from the proceeds of the sale of the Richmond School (Note 4) for the "financing of any future additions to and reconstruction of the Bernice A. Ray School". Any funds to be expended will be pursuant to vote of the District.

6. Contingency:

As indicated in Note 1 above, the principal of the Special Reserve Fund consists of the balance remaining from the 1963 payment to the District by the Norwich School District in conjunction with the establishment of the Dresden School District. The District voted in 1963 to "hold and invest such sums for the purpose of creating a capital reserve for the payment of existing debts or for such other purposes as the District may hereafter vote". Counsel for the District has indicated that they are of the opinion that this Special Reserve Fund does not meet the requirements of New Hampshire state law pertaining to the establishment of a "capital reserve" fund. Therefore, it is possible that it may be necessary that the balance of the fund be transferred to the General Fund currently, rather than over the next seven years, although this fund has been operated in accordance with the intentions of the voters in 1963.

## SUPERVISORY UNION 22

Report of the 1977-78 salaries to be paid  
by the State and Local School Districts

	<u>State</u>	<u>Local</u>
Superintendent	\$2,500.00	\$25,627.00*
Assistant Superintendent	2,413.00	16,941.00
Business Administrator	<u>2,413.00</u>	<u>16,509.00</u>
Total	\$7,326.00	\$59,077.00

\* For the period August 1, 1977 to June 30, 1978

### Breakdown of Local Contributions

	<u>Percent</u>	<u>Amount</u>
Dresden	43.754	\$25,849.00
Hanover	25.486	15,056.00
Lyme	10.723	6,335.00
Orford	8.568	5,062.00
Norwich	<u>11.469</u>	<u>6,775.00</u>
Total	100.000	\$59,077.00

HANOVER SCHOOL DISTRICT  
1978-79  
Summary of Expenditures

DESCRIPTION	<u>1976-77</u> <u>Expenditures</u>	<u>1977-78</u> <u>Budget</u>
<b>PERSONNEL</b>		
Administration		
Salaries	\$ 41,586	\$ 42,891
Benefits	5,795	4,365
Total	<u>47,381</u>	<u>47,256</u>
<b>INSTRUCTIONAL</b>		
Salaries	380,508	426,153
Benefits	45,640	50,403
Total	<u>426,148</u>	<u>476,556</u>
<b>SUPPORT</b>		
Salaries	83,358	76,986
Benefits	12,316	11,609
Total	<u>95,674</u>	<u>88,595</u>
<b>SERVICE</b>		
Salaries	44,008	51,387
Benefits	8,693	8,497
Total	<u>52,701</u>	<u>59,884</u>
<b>PROFESSIONAL SERVICES</b>	<u>8,670</u>	<u>13,131</u>
<b>TOTAL PERSONNEL</b>	<u>630,574</u>	<u>685,422</u>
<b>SUPPLIES, SERVICES &amp; EQUIPMENT</b>		
Instructional	56,192	63,311
Health, Food & Transportation	61,599	63,677
Building & Grounds	50,725	199,884
Total	<u>168,516</u>	<u>326,872</u>
Debt Service	216,425	170,880
Contingency	-0-	9,970
Capital Reserve	41,000	-0-
Tuition	171,884	197,796
<b>GRAND TOTAL EXPENDITURES</b>	<u>1,228,399</u>	<u>1,390,940</u>
<hr/>		
Receipts Other Than Taxes	297,315	387,840
Business Profits Tax	30,841	32,383
Hanover Appropriation	919,446	970,717
Total	<u>1,247,602</u>	<u>1,390,940</u>

School budget figures for 1978-79 will not appear in this annual report since salary negotiations with service personnel were incomplete at the time of printing. If the budget is completed prior to the annual meeting, copies will be placed in public places in Hanover and Etna and will be available at the office of the Superintendent of Schools.

# HANOVER SCHOOL DISTRICT

## BERNICE A. RAY SCHOOL

Instructional Staff, 1977-78  
(Date indicates first year employed by District)

Ann G. Atwood, Grade 5	1963
Shirleigh L. Barnes, Kindergarten	1968
Marilyn W. Black, Art	1969
Barbara K. Brewer, Grade 4 (Leave of Absence)	1973
Ruth C. Brown, Grade 2	1951
Ruth L. Brown, Grade 2	1955
Donna G. Butler, Music	1977
Mary M. Christenson, Kindergarten	1976
S. Jennifer Marion Decker, Grade 5	1976
Ruth E. Dennis, Grade 2	1947
Louise D. Derrick, Grade 1	1974
Portia L. Fitzhugh, Grade 4	1977
Deborah A. Franzoni, Physical Education	1974
Suzanne R. Gespass, Grade 3	1975
Lynn M. Griffin, Resource Teacher	1977
Elaine K. Hawthorne, Grade 3	1965
Cynthia W. Hayes, Grade 4	1977
Sally R. Hutchins, Grade 1	1977
Jean M. Keene, Media Generalist	1970
Frances W. Kelsey, Grade 4 (Sabbatical)	1969
Joan S. Kidder, Learning Center	1975
Nancy H. Miles, Learning Center	1975
Alicemary S. Morrison, Essential Early Educator	1977
John P. Parsons, School Psychologist	1976
Sharon S. Poulin, Grade 2	1976
Lois C. Roland, Learning Specialist	1975
Sigrid A. Salmela, Grade 4	1974
Michael T. Shoob, Grade 3	1975
Anne W. Silberfarb, Learning Disabilities Specialist	1975
Alan G. Symons, Grade 5	1968
Margaret C. Taylor, Grade 1	1975
Shelley D. Ufford, Speech Therapist	1975
Marcie K. Weinbel, Physical Education	1976
Shirley K. Westhead, Grade 4	1966
John C. Wilde, Grade 3	1972
Bertha L. Woodward, Grade 1	1959

### Medical Staff, 1977-78

Jane B. Graham, Nurse	1966
Robert C. Storrs, Doctor	1968

COMPARATIVE YEARLY ENROLLMENTS  
FOR OCTOBER FIRST OF EACH YEAR

Year	K	1	2	3	4	5	6	Spec.	Total
1968	99	94	134	103	112	98	119	6	765
1969	94	99	87	127	100	113	100	6	726
1970	78	95	100	94	122	96	116		701
1971	94	88	90	94	98	115	91		670
1972	60	112	93	91	97	101	116		670
1973	71	71	110	91	93	100	98		634
1974	91	78	69	107	97	91	104		637
1975	64	90	81	67	105	95	95		597
1976	66	78	77	79	64	106	105		575
1977	59	78	89	77	83	66	106		558

NOTES

## A NOTE ABOUT THE ARTIST

Anne Mellor was born and educated in England. She qualified as a teacher, majoring in art, at the Manchester University School of Education. She is a founding member of the AVA Gallery of Hanover where she regularly shows new work. Her paintings are also shown in Boston and at various shows throughout central Vermont and New Hampshire. Ann has been a resident of Hanover for the past sixteen years.

This Annual Report was typeset in Prestige Elite for the body copy and Arcadia for the headlines. All composition was done using the IBM Office System 6/450 located at the Hanover X-Press in Hanover.

Offset Printing By:  
Aldrich & Kip Printers, Lebanon, NH  
Binding By:  
Modern Printing, Barre, VT  
Overall Production Managed By:  
Hanover X-Press, Hanover, NH

