NHOMP 358.07 B74 1987

Town of Boscawen

ANNUAL REPORT 1987



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Town of Boscawen Municipal Complex

Selectmen's Office

17 High Street, Boscawen, NH 03303; Phone: 796-2426; Office Hours: Monday-Friday 9:00

a.m.-5:00 p.m.

Douglas R. Supry, Walter E. Bowen, III, David R. Plourde, Chairman; Sandra Lee Loughery, Administrative Assistant Selectmen's Meetings are held at 17 High St. on 2nd and 4th Wednesday of each month at 4:00 p.m.

Zoning Board of Adjustment 16 High Street, Boscawen, NH 03303 Claudia Damon, Chairman; Phone: 796-2705 after 8:00 p.m.; Robert Knowlton, Zoning Officer; Phone: 796-2105; Office Phone: 796-2478; Carmen Osgood, Secretary Zoning Board Meetings are held at 16 High St., on 3rd Tuesday of each month at 7:30 p.m.

Planning Board

16 High Street, Boscawen, NH 03303 Ed Brodeur, Chairman; Phone: 753-4584, 7:00 p.m.-9:00 p.m.; Office Phone: 796-2478; Carmen Osgood, Secretary Planning Board Meetings are held at 16 High St. on 2nd Tuesday of each month at 7:00 p.m.

Treasurer-Bookkeeper Patricia Knight; Office Phone: 796-2343

Tax Collector

Phyllis Hewey, 17 High Street, Boscawen, NH 03303; Phone: 796-2426; Office Hours: Tuesday, Wednesday & Thursday 8:30 a.m.-12:30 p.m., 1:00 p.m.-5:00 p.m.

Town Clerk

Barbara Holmes, 17 High Street, Boscawen, NH 03303; Phone: 796-2426; Office Hours: Tuesday, Wednesday & Thursday 8:30 a.m.-12:30 p.m., 1:00 p.m.-5:00 p.m.

Penacook-Boscawen Water Precinct 9 Woodbury Lane, Boscawen, NH 03303; Phone: 796-2206; Teddie Hooper, Secretary; Office Hours: Wednesday 1:00 p.m.-4:30 p.m.

Road Agent Richard Hollins, 13 Woodbury Lane, Boscawen, NH 03303; Phone: 796-2207

Boscawen Sanitary Landfill Corn Hill Road; Hours: Wednesday & Saturday 7:30 a.m.-3:30 p.m. (Dump sticker required—obtained from Town Clerk)

Police Department Mark Pepler, Chief, 19 High Street, Boscawen, NH 03303; Norma Houston, Secretary: Phone: 796-2277 (Emergency), 796-2288 (Administration)

Health Officer John Dagata; Phone 796-2609

Fire Department Roland "Joe" Bartlett, Chief, 15 High Street, Boscawen, NH 03303 Burning Permits—Contact: Joe Bartlett, 796-2157; Ray Fisher, 796-2498

Town Moderator Rick A. Trombly

Supervisors of the Checklist Mike Capobianco, Chairman; Robert Kenevel; William Bevans

Public Libraries

Main Library: Tuesday, 2:30-5:00 p.m.; Thursday, 3:00-7:00 p.m. Branch Library: Monday, 3:30-6:30 p.m., Wednesday, 3:30-7:00 p.m.

Boscawen Congregational Church Dawn Berry, Minister, 12 High Street, Boscawen, NH 03303; Phone: 796-2415

Post Office 228 King Street, Boscawen, NH 03303 Postmaster: Ed Clough Hours: Monday-Friday, 10:00 a.m.-12:00 Noon & 3:30 p.m.-5:30 p.m.; Saturday, 10:00 a.m.-12:00 Noon

Life Safety Code Officer Harold Hamilton: Phone: 753-9451

Genealogical/Historical Information Robert Kenevel, 796-2546; Dorothy Sanborn, 796-2582 (Summer Residence) 796-2211 (Winter Residence); Henrietta Kenney, 796-2164; Virginia Colby, 225-3122

Conservation Commission Edward Damon, Chairman; Phone: 796-2705 Conservation Commission Meeting held 3rd Wednesday of each month at 16 High St., Boscawen, NH 03303 at 7:30 p.m.

Town Meetings Held 2nd Tuesday of March, Boscawen Town Hall

EMERGENCY TELEPHONE NUMBERS

Police — 796-2277 Fire — 796-2222

Penacook Rescue Squad — 225-3355

Town

of

Boscawen

annual report

TABLE OF CONTENTS

Auditor's Report	26
Boscawen Fire Department	
Boscawen Public Works Department	59
Boscawen Old Home Day	. 56
Boscawen Public Library Report	45
Budget	15
Central N.H. Regional Planning Commission Report	52
Comparative Statement of Appropriations and Expenditures	28
Concord Regional Solid Waste Coop. Report	60
Conservation Commission	62
Current Use Report	25
Detailed Statement of Expenditures	40
Financial Report	30
Health Officer's Report	62
Human Service Officer's Report	48
Life Safety Officer's Report	53
Loans in Anticipation of Taxes	34
Office Hours of Town Officers Inside Front Co	ver
Parks & Recreation Report	51
Penacook-Boscawen Water Precinct Warrant	81
Planning Board Report	63
Report of the Town Forest Fire Warden and State Forest Ranger	50
Report of Fire Department and Fire Department Budget	49
Report of Police Department and Police Department Budget	57
Report of Concord Regional Visiting Nurse Association	61
Schedule of Town Property	27
Selectmen's Report	18
Statement of Appropriations	20
Summary of Inventory of Valuation	24
Tax Collector's Report	36
Tax Rate	22
Town Clerk's Report	35
Town Meeting — 1987	65
Town Officers	7
Town Treasurer's Report	39
	54
Vital Statistics	74
Water Commissioner's Annual Report	83
Warrant of Town Meeting	11
Zoning Board of Adjustment Report	72
Zoning Officer's Report	71

IN APPRECIATION



ROBERT L. JOHNSON

A Founder and Past President Penacook-Boscawen Water Precinct Member of Advisory Committee Member and first Chairman of Original Boscawen Planning Board Boscawen Selectman 1950-1952 Town Moderator 1955-1987

Member of Cooperative School Planning Committee that established Merrimack Valley Regional School District and member of first School Board for that District



IN MEMORIAM



BUELAH "BETTY" NARDINI December 20, 1906—January 25, 1988

Operated private Kindergarten in Boscawen
1966-1973
Boscawen Public Library Trustee
1959-1979
Boscawen Planning Board
1966-1976
Outstanding Citizen of Boscawen
1981



TOWN OFFICERS 1987

MODERATOR Rick Trombly
SELECTMEN David R. Plourde, Chairman Walter E. Bowen III *Rick Trombly Douglas R. Supry Term Expires 1989 Term Expires 1990
ADMINISTRATIVE ASSISTANT Sandra Lee Loughery
SELECTMEN'S SECRETARY Betsy Keenan Sherlene B. Fisher*
TOWN CLERK
TREASURER
COLLECTOR OF TAXES
OVERSEER OF THE CHECKLIST William Bevans Robert G. Kenevel Michael A. Capobianco
POLICE DEPARTMENT Chief Mark Pepler Officer Mark Barton Officer David Croft Officer Thomas DeAngelis Spec. Officer George Cushman Spec. Officer Robert Bunnell Spec. Officer Kevin Roy Officer Thomas DeAngelis School Crossing Guard—Vernon Merchant
*Officer Peter Shepard Police Department Secretary Elizabeth N. Houston
*Officer Peter Shepard
*Officer Peter Shepard Police Department Secretary Elizabeth N. Houston
*Officer Peter Shepard Police Department Secretary Elizabeth N. Houston HEALTH OFFICER John Dagata LIFE SAFETY CODE OFFICER Harold Hamilton

DEPUTY FIRE WARDENS *Daniel Carey Roger W. Sanborn Ray R. Fisher Mark Bailey	S	Robert York Alan Perkins Craig Nixon
OFFICIAL WEIGHERS Roger C. Sanborn Charles Scheys Robert A. Davis		Fred Supry Agnes M. Marshall
SURVEYORS OF WOOD A		Fred Egounis
FENCE VIEWERS Robert Kenevel		James Steenbeke, Jr.
TRUSTEES OF TRUST FU Henrietta Kenney		··Cynthia Houston
BUDGET COMMITTEE William Harmon Ellsworth Morton Florence Danko William Bevans Robert Kenevel Ronald Reed, Chairman		Term Expires 1988Term Expires 1989Term Expires 1989Term Expires 1990
PUBLIC WORKS DIRECT	OR Rich	ard Hollins—Appointed
SEXTON OF CEMETERIE	S.,Rich	ard Hollins—Appointed
TRAILER PARK INSPECT	OR	Robert Knowlton
EMERGENCY MANAGEM	IENT DIRECTOR	Earl Houston
PLANNING BOARD Edward Brodeur, Chairn Douglas R. Supry Gene Bushey Barry Cass + Robert Knowlton + Rebecca Gauthier Ronald Butler Sally Allard Doreen Sumner		Member ex-officionerm Expires May 6, 1988 m Expires April 14, 1989 rm Expires May 31, 1989 erm Expires May 3, 1990 m Expires April 14, 1989 m Expires April 14, 1989
*Bruce Crete	Ter	m Expires April 14, 1989
Training Board Secretary		Carmen J. Osgood

⁺ Town Representative to the Central New Hampshire Regional Planing Commission

*Resigned

ZONING DOADD OF ADMISTMENT	
ZONING BOARD OF ADJUSTMENT)
Roger W. Sanborn	,
Claudia Damon, Chairman Term Expires April 6, 1989	
Kenneth Marshall Term Expires April 17, 1989	
John Dominic Term Expires October 22, 1989	
Richard Rineer)
Alternates	
Frederick Egounis Term Expires May 6, 1988	3
Joan Heath Term Expires October 22, 1989)
Marie Sherman Term Expires April 16, 1990)
Carl Woodward Term Expires April 17, 1990)
Edward Downer Term Expires May 9, 1990)
Zoning Board Secretary	l
ZONING OFFICER	1
PARKS & RECREATION COMMITTEE	
*David JurtaTerm Expires March 31, 1988	,
Sue Rineer Term Expires April 17, 1989)
*Virginia DeragonTerm Expires May 14, 1989)
Richard Hollins	
Mark Pepler Term Expires April 22, 1990	
Sandra Loughery Term Expires April 22, 1990	
James Moore	
Walter Bowen Term Expires April 14, 1991	
*Glenda Hill	
*Heidi Fyfe	
Louise McLaughlin, Chairman Term Expires October 28, 1991	
Louise McLaughin, Chairman 1erm Expires October 28, 1991	
CONSERVATION COMMISSION	
Gregory Homan	
Charles Jaworski	
Dougles Hartford Torres Emires 1900	
Douglas Hartford	
*Roger Carlson	
Edward Damon, Chairman	
Ronald Butler	
Todd West	
DOLLOT COMMISSION	
POLICE COMMISSION	
Norma Heinz	
Donald Welcome, Sr	
John Lemeris	
John Hollins	
Claire Clarke, ChairmanTerm Expires 1991	
Walter Bowen	
POCCAMENIC DEPOPOSITION OF THE CONTRACT OF THE	
BOSCAWEN'S REPRESENTATIVES TO GENERAL COURT	
Rick A. Trombly Elizabeth Millard	
Martin Avenue 137 Water Street	
Boscawen, NH 03303 Boscawen, NH 03303	
753-9463 796-2231	

BOSCAWEN FIRE DEPARTMENT

CHIEF Roland D. Bartlett

DEPUTY CHIEFS

Robert York		Ray R. Fisher
ENGINE CO. NO. 1		ENGINE CO. NO. 2
Alan Perkins	Captains	Craig Nixon
Leonard Miner, Sr.	Lieutenants	Mark Bailey
Robert Welcome, Jr.	Engineers	Jack Pillsbury
James Hoyt	Clerks	Michael Perry
Leonard O'Keefe	Treasurers	Lester Colby
Roland Folsom		John Ayers
Harold Hamilton		Dix Bailey
Robert Head		Everett Blaise
Charles Jaworski		*Tim Day
Asa Maynard		William Drew
Ronald McDaniels		Douglas Egounis
Francis O'Keefe		Frederick Egounis
Paul O'Keefe		Richard Gilman
Lorenzo Pouliot, Jr.		Carl S. Glover, Jr.
Donald Stickney		Carlos Goncalves
*Patty Taliaferro		Peter Kenney
*Mitch Taliaferro		Reginald LaClair
Thomas Welcome		Michael Littlefield
		David Maze
		Roger Sanborn
		Michael Sweeney
		Gus Swenson
	3	Gordon Welch

FIRE WARD COMMITTEE Kenneth Marshall, Chairman

Dan Carey Ray Steenbeke Patricia Stefanides Fred Supry

^{*}Resigned

The State of New Hampshire TOWN WARRANT

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 7:00 P.M.

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

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

- 1. To choose all necessary Town Officers for the year ensuing.
- 2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
- 3. To see if the Town will vote to raise and appropriate a sum not to exceed twenty-two thousand dollars (\$22,000.00) for the purchase of a pick-up truck, plow and mower for the Highway Department.
- 4. To see if the Town will vote to raise and appropriate a sum not to exceed twenty-five thousand dollars (\$25,000.00) for the removal and replacement of two underground fuel storage tanks.
- 5. To see if the Town will vote to raise and appropriate a sum not to exceed eight thousand four hundred dollars (\$8,400.00) for the completion of the town office building: heat in the cellar, curbs and striping of parking lot.
- 6. To see if the Town will vote to raise and appropriate a sum not to exceed fifteen thousand dollars (\$15,000.00) for the purchase of a police cruiser.
- 7. To see if the Town will vote to raise and appropriate a sum not to exceed three thousand five hundred dollars (\$3,500.00) for the purchase of compatible computer equipment for the purpose of computerizing the town property assessment records.
- 8. To see if the Town will vote to raise and appropriate a sum not to exceed nine thousand one hundred eighty dollars (\$9,180.00) for the Town's share of the Concord Regional Solid Waste/Resource Recovery Cooperative's operating budget.
- 9. To see if the Town will vote to raise and appropriate a sum not to exceed eight thousand dollars (\$8,000.00) to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.
- 10. To see if the Town will vote to raise and appropriate a sum not to exceed six thousand dollars (\$6,000.00) for the services of the Concord Regional Visiting Nurse Association.

- 11. To see if the Town will vote to raise and appropriate a sum not to exceed two thousand four hundred dollars (\$2,400.00) for services to low-income residents of Boscawen through the Concord Area Center Community Action Program, Belknap-Merrimack Counties, Inc.
- 12. To see if the Town will vote to raise and appropriate a sum not to exceed three thousand dollars (\$3,000.00) toward the operating expenses of the Penacook Centers two thousand five hundred dollars (\$2,500.00) for the Youth Center and five hundred dollars (\$500.00) for the Senior Center.
- 13. To see if the Town will vote to raise and appropriate a sum not to exceed six hundred ninety five dollars (\$695.00) for the purchase of a blueprint machine for use by all town departments and authorize the withdrawal of five hundred one dollars (\$501.00) for this purpose from the Revenue Sharing Money with the balance to be raised by taxation.
- 14. To see if the Town will vote to raise and appropriate a sum not to exceed eight hundred twenty three dollars (\$823.00) to contribute to a regional Household Hazardous Waste Collection Program provided that the Board of Selectmen approves the terms of the Town's participation in the Program. This Program will enhance the proper disposal of hazardous household products such as paint thinner, solvents, pesticides and the like.
- 15. To see if the Town will vote to raise and appropriate a sum not to exceed two hundred fifty dollars (\$250.00) for the purpose of Town beautification.
- 16. To see if the Town will vote to raise and appropriate one-half the cost of designing and installing a septic system with leach field for the Boscawen Town Hall in conjunction with the system being installed for the Boscawen Congregational Church up to thirty thousand dollars (\$30,000.00). This system will be on land owned by the Boscawen Congregational Church and will conform to applicable State ordinances.
 - 17. To see if the Town will vote on the following question:

"Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a Municipality or County where the property is located or the State may acquire a tax lien against land and buildings for unpaid taxes."

Effective 4/1/88 (By Petition)

18. To see if the Town will vote to adopt the provisions of RSA 72:43-e Adjusted Elderly Expemption to replace the Expanded Elderly Exemption RSA 72:43-a, effective 4/1/88.

- 19. To see if the Town will authorize the Selectmen to accept private donations of land, interests in land and/or money for the purpose of contributing to the local matching portion required for acquiring conservation land or interests in land and other costs associated therewith for permanent Conservation use under the N.H. Land Conservation Investment Program (LCIP), RSA 221-A, and authorize the Selectmen to apply for and accept the state matching funds under the LCIP for the purposes of acquisition of the fee or lesser interest in conservation land. Said donated funds and state matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen.
- 20. To see if the Town will vote to eliminate the position of elected town auditors as the Town hires an outside firm to do the Town audit.
- 21. To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.
- 22. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the town in default of Redemption from the Tax Sale or otherwise acquired and such sale to be at public auction with the Selectmen reserving the right to accept or reject any or all bids.
- 23. To see if the Town will vote to authorize the Selectmen to make application for and to accept and to expend on behalf of the Town any and all advances, grants, or other funds for Town purposes which may now or hereinafter be forthcoming from the U.S.A. or the State of New Hampshire or any Federal or State agency.
- 24. To see if the Town will vote to authorize the Selectmen to accept and to expend on behalf of the Town private gifts and contributions for Town purposes.
- 25. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 10th day of February, in the year of our Lord nineteen hundred and eighty-eight.

DOUGLAS R. SUPRY
WALTER E. BOWEN, III
DAVID R. PLOURDE, Chairman

Selectmen
of
Boscawen

A true copy of Warrant — Attest:

DOUGLAS R. SUPRY
WALTER E. BOWEN, III
DAVID R. PLOURDE, Chairman

Selectmen
of
Boscawen

8th March, 1988

We hereby certify that we gave notice to the inhabitants within named, to meet at time and place and for the purpose within mentioned, by posting up an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at Town Hall and Carey's Market being a public place in said Town, on the 18th day of February, 1988.

DOUGLAS R. SUPRY WALTER E. BOWEN, III DAVID R. PLOURDE, Chairman Selectmen of Boscawen

1988 BUDGET FOR THE TOWN OF BOSCAWEN

	ppropria- tions 1987 (1987-88)	Actual Expendi- tures 1987 (1987-88)	Appropriations Ensuing Fiscal Year 1988 (1988-89)
General Government Town Officers' Salary Town Officers' Expenses Election and Registration Expenses Cemeteries General Government Buildings Reappraisal of Property Planning and Zoning Legal Expenses Advertising and Regional Association Planning & Zoning Study (S.A.) Town Reassessment (S.A.)	48,400 28,400 200 3,150 3,500 4,000 4,500 4,000 23,000* 50,000*	\$ 58,895 32,008 665 2,041 5,543 3,735 3,568 7,548 5,316 7,500	\$ 55,650 39,700 4,950 3,200 3,800 3,500 15,035 7,500 6,000
Fire Department Civil Defense Safety Code Officer	112,180 38,281 1,525 200	113,515 38,207 1,757 336	135,800 45,265 1,550 500
Highways, Streets & Bridges Town Maintenance General Highway Dept. Expenses) Street Lighting)	136,500 7,600	140,423 12,865	146,060 7,800
Sanitation Solid Waste Disposal Hazardous Household Waste (S.A.)	16,700 815	16,713 396	15,300
Health Health Department Animal Control Visiting Nurse Association (S.A.) Penacook Rescue Squad (S.A.)	575 250 5,000 8,000	643 440 5,000 8,000	875 250
Welfare General Assistance Community Action Program (S.A.)	13,800 2,200	11,200 2,200	13,800
Culture and Recreation Library Parks and Recreation Patriotic Purposes Conservation Commission Penacook Community Centers (S.A.)	7,530 5,050 1,700 350 3,000	7,530 5,481 1,791 113 3,000	9,030 10,950 1,800 240

	Appropria- tions 1987 (1987-88)	Actual Expendi- tures 1987 (1987-88)	Appropriations Ensuing Fiscal Year 1988 (1988-89)
Debt Service			
Interest Expense — Tax Anticipation Notes	10,000	17,312	30,000
Capital Outlay			
Solid Waste Transfer Sta. (S.A.)*	50,000	29,859	
Sewer Feasibility Study (S.A.)	14,700	14,700	
Concord Regional Solid			
Waste Coop. (S.A.)	5,000	3,486	
Sidewalk Paving (S.A.)	10,000	10,000	
Miscellaneous			
Municipal Sewer Department	80,000	80,000	150,000
FICA, Retirement & Pension			
Contributions	22,000	24,701	24,000
Insurance	83,000	92,270	100,650
Unemployment Compensation	850	806	850
TOTAL APPROPRIATIONS	\$809,456	\$769,563	\$834,055

^{*}Carryover Articles

	Estimated Revenue 1987 (1987-88)	Actual Revenue 1987 (1987-88)	Estimated Revenue 1988 (1988-89)
Taxes Resident Taxes	\$ 19,470	\$ 19,312	\$ 16,100
National Bank Stock Taxes	42	Ψ 15,512	42
Yield Taxes	2,500	2,602	1,500
Interest and Penalties on Taxes	13,200	11,484	11,500
Land Use Change Tax	5,000	3,799	3,800
Intergovernmental Revenues-State			
Shared Revenue-Block Grant	45,501	45,501	45,501
Highway Block Grant	42,865	42,865	45,372
Railroad Tax Reimb. a/c State-Federal Forest La	7 .nd 538	628	628
Police Dept. Radar	.na 556	748	020
Athletic Grant		843	
Highway Safety Grant —			
DWI Patrols			3,062
Licenses and Permits			
Motor Vehicle Permit Fees	200,000	218,462	218,400
Dog Licenses	1,032	939	900
Business Licenses, Permits and	455	FF1	550
Filing Fees	475	551	550
Charges for Services			
Income from Departments	2,000	2,441	2,000
Rent of Town Property	2,300	2,230	2,200
Miscellaneous			
Interests on Deposits	25,000	25,684	25,700
Sale of Town Property	1,000	475	475
Income from Trust Funds Fines	$2,200 \\ 325$	1,902 310	1,900 300
Gift to Police Dept.	020	200	300
Other Financing Sources	00.000	00.000	150 000
Income from Water & Sewer Dept.	80,000	80,000	150,000
Revenue Sharing Fund Fund Balance	61,000	61,000	501
Payment in Lieu of Taxes — Hydro		97,970	97,970
Payment in Lieu of Taxes —	55,000	3.,3.3	3.,0.0
Elektrisola	54,112	57,603	57,603
TOTAL REVENUES AND			
CREDITS	\$656,567	\$677,549	\$686,004

SELECTMEN'S REPORT

Shortly after the town meeting of 1987 the town offices were moved into the new town office building. The configuration of the building is most practical and effective. Town business is now performed in a professional fashion in an environment that lends itself to efficiency and accuracy. The Town Clerk, Tax Collector, the Selectmen, Checklist Supervisors and all the other officers except Fire, Police and Highway work from this main building. We do, however, have radio communications with the others. It is a building and a municipal complex that the town should be proud to have.

Sidewalk repaving proved to be satisfactory to just about everyone. The Selectmen received many positive and encouraging comments about the sidewalks and the parking lot at the town office building. We appreciate your comments and welcome your interest. We did not raise enough money to do all the repaving that was done, but rather than wait any longer we transferred funds from the Highway Budget to complete this job. As a result some road work did not get done but we hope to catch up

this year.

During the course of the year Selectmen Trombly resigned due to personal and business reasons. He is still interested in serving the town so the Selectmen requested that the Supervisors of the Checklist appoint Rick as Acting Moderator to replace Robert Johnson who retired after thirty years of faithful and efficient service to Boscawen. To fill out the year on Rick's term, the remaining Selectmen appointed Walter Bowen.

On this year's ballot there will be an election of a three year term for

Selectman and a one year term to complete Mr. Trombly's term.

This year, 1988, will see the property re-evaluation and assessment take place. The Avitar Company will be doing this work with the Department of Revenue Administration of New Hampshire overseeing its work. This

work will be centered in the town office building.

Serious concerns still need to be addressed especially in the area of waste services. Bonding will need to be acquired to cover the cost of the solid waste transfer station which must be built this year to be ready to fulfill our commitment to the cooperative incineration plant in Concord. The bond market is such that now getting a bond of less than a million dollars is most difficult. Depending on the money markets and the State of N. H., we may have to bond the cost of building the transfer station and the cost of sealing the landfill.

The sewer feasibility study was done in 1987. It showed that sewer expansion is possible but relatively expensive. With the Allied Leather Company leaving the town, the town's share of the operation of the sewer treatment plant skyrocketed. Sewer users are facing a tripling of sewer fees. We have begun negotiations with the City of Concord to determine what changes can be made to reduce some of these added costs. One result of the leather plant closing is that we put sewer expansion plans on hold. With the new zoning ordinance and master plan any developer of any size will be expected to be involved with such services as sewer and water expansion. Anyone wishing to read the feasibility study may do so at the Selectmen's Office.

House numbering and street naming was completed in 1987. Some confusion did arise, but it was minimal and most of it was beyond anyone in

town's control. Basically the system followed was to leave things as they were for the last thirty to forty years. Two exceptions to this were 1. we left Daniel Webster Highway as is instead of calling it Fish Street; 2. we named a street Buxton Place instead of accepting the developers suggested name because the name Buxton has some historical significance to Boscawen.

We strongly urge everyone to post an easily seen number on your front door or door frame to facilitate locating you in case of emergency such as

fire, rescue, police, etc.

Finally, we want to compliment the citizens of Boscawen for the way you have maintained and beautified your property this past year. Flowers, shrubs and clipped lawns all add to the atmosphere of our town. Special thanks to the Boscawen Women's Club for the shrubs at the new office building. Another special thank you to the businesses in town who maintain neat and tidy areas. You are being asked to fund, minimally, a group of ladies who want to continue planting flowers at the junction and at the municipal complex. We hope you will raise this money to continue the beautification program. Lastly a thank you to Mrs. Hardy for keeping the prettiest watering trough in the state.

Boscawen Board of Selectmen

Douglas R. Supry Walter E. Bowen, III David R. Plourde, Chairman

STATEMENT OF APPROPRIATIONS

General Government	
Town officers' salaries	20,100
Town officers' expenses	58,200
Election and Registration expenses	200
Cemeteries	3,150
General Government Buildings	3,500
Reappraisal of property	3,500
Planning and Zoning	4,000
Legal Expenses	4,500
Advertising and Regional Association	4,000
Revaluation—S.A. #3	50,000
Master Planning Consultant 18,000, Dues N.H.	
Reg. Plan. Comm. 5,000—S.A. #10	23,000
Public Safety	
Police Department	112,180
Fire Department	38,281
Civil Defense	1,525
	1,020
Highways, Street, Bridges	100 500
Town Maintenance	136,500
General Highway Department Expenses	1,600
Street Lighting	6,000
Sanitation	
Solid Waste Disposal	16,700
Hazardous Waste—S.A. #17	815
Health	
Hospitals and Ambulances,	
Penacook Rescue Squad—S.A. #8	. 8,000
Animal Control.	250
Vital Statistics	75
Concord Regional VNA—S.A. #7	5,000
	0,000
Welfare	
General Assistance	13,000
Community Action Program—S.A. #11	2,200
Culture and Recreation	
Library	7,530
Parks and Recreation	5,050
Patriotic Purposes	1,700
Conservation Commission	350
Penacook Centers—	
Youth 2,500, SR. 500—S.A. #12	3,000
Debt Service	
Interest Expense — Tax Anticipation Notes	10,000
	10,000
Capital Outlay	MO 000
Solid Waste Transfer Station—S.A. #4	50,000
Concord Regional Solid Waste Coop.	× 000
Budget—S.A. #5	5,000

Rebuild Town Sidewalks—S.A. #6	10,000 14,700
Miscellaneous Municipal Sewer Department FICA, Retirement & Pension Contributions Insurance Unemployment Compensation	80,000 22,000 83,000 850
Total Appropriations	809,456
Sources of Revenue	
Taxes Resident Taxes. National Bank Stock Taxes Yield Taxes Interest and Penalties on Taxes Land Use Change Tax	19,470 42 2,500 13,200 5,000
Intergovernmental Revenues—State Shared Revenue-Block Grant Highway Block Grant Railroad Tax Reim. a/c State-Federal Forest Land	45,501 42,865 7 538
Licenses and Permits Motor Vehicle Permit Fees.	200 000
Dog Licenses	200,000 1,032 475
Dog Licenses	1,032
Dog Licenses	1,032 475 2,000
Dog Licenses Business Licenses, Permits and Filing Fees Charges for Services Income from Departments Rent of Town Property Miscellaneous Revenues Interests on Deposits Sale of Town Property Income from Trust Funds	1,032 475 2,000 2,300 25,000 1,000 2,200 325 80,000 61,000 98,000 54,112

TAX RATE COMPUTATION

TAX RATE COMPUTATION		
Total Town Appropriations	+	809,456
Total Revenues and Credits	_	656,567
Net Town Appropriations	=	10-,000
Net School Tax Assessment(s)	+	1,313,567
County Tax Assessment	+	141,142
Total of Town, School and County	=	1,607,598
DEDUCT Total Business Profits Tax Reimbursement	_	85,538
ADD War Service Credits	+	16,100
ADD Overlay	+	25,912
Property Taxes To Be Raised	=	1,564,072

PROOF OF TAX RATE COMPUTATION

 $\$33,186,332 \times 47.13 = \$1,564,072$

TAX COMMITMENT ANA	LYSIS
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A Property Taxes to be Raised	1,564,072
B Gross Precinct and/or Service Areas Taxes	85,434
C Total (a + b)	1,649,506
D Less War Service Credits	
E Total Tax Commitment	1,633,406

TAX RATE BREAKDOWN

	Prior	1987
	Year	Approved
	Tax Rate	Tax Rate
TAX RATES	1986	1987
Town	5.03	5.48
County	4.03	4.15
School Dist.	33.03	37.50
Municipal Tax Rate	42.09	47.13
Precinct Penacook-Boscawen Water	1.92	3.04

Name of Precinct		Net		
and/or Service Area	Valuation	Appropriations	Taxes	Rate
Penacook-Boscawen	\$28,103,228	\$85,377	\$85,434	\$3.04
Water Precinct				

Name of		Net		
School District	Valuation	Appropriations	Taxes	Rate
Merrimack Valley	\$33,186,332			

War Service Tax Credits 1. Paraplegic, double amputees owning specially adapted homesteads with V.A. assistance	Limits Unlimited	Number	Estimated Tax Credits EXEMPT
2. Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty.	\$700	6	\$ 4,200
3. Other war service credits	\$ 50	238	11,900
Total number and amount	XXX	244	\$16,100
Resident Taxes	Ta x \$ 10	Number Assessed 1,947	Total Amount Assessed \$19,470

SUMMARY INVENTORY OF VALUATION

Value of Land Only A. Current Use	Acres	1987 Assessed Valuation	Penacook- Boscawen Water Precinct
(at current use values)	9,683	\$ 781,041	\$ 240,338
B. Residential	4,721	6,010,350	4,803,973
C. Commercial/Industrial	758	1,147,541	1,136,467
D. Total of Taxable Land	15,162	7,938,932	6,180,778
E. Tax Exempt & Non-Taxable	,	.,,	-,,
(820,000)	1,478	XXXXXX	XXXXXX
Value of Buildings Only A. Residential B. Manufactured Housing C. Commercial/Industrial D. Total of Taxable Buildings E. Tax Exempt & Non-Taxable (7,091,700) Public Utilities		18,224,850 1,185,350 5,109,150 24,519,350 XXXXXX	14,853,050 1,131,850 5,063,300 21,048,200 XXXXXX
Gas		128,400	128,400
Electric		1,489,700	1,480,900
TOTAL VALUATIONS BEFORE EXEMPTIONS	Ξ	\$34,076,382	\$28,838,278
Less Exemptions: Blind (3) Elderly (94)		\$ 45,000 845,050	\$ 30,000 705,050
NET VALUATION ON WHICH TAX RATE IS COMPUTED		\$33,186,332	\$28,103,228

UTILITY SUMMARY

Name of Company	Gas	Electric
Public Service Co. of NH		\$ 8,800
Concord Electric Co.		1,480,900
Concord Gas Co.	\$128,400	
TOTAL	\$128,400	\$1,489,700

CURRENT USE REPORT

	Section A Applicants Granted In Prior Years	Section B New Applicants Granted for 1987	Totals of Sections A & B
	No. of Acres	No. of Acres	No. of Acres
FARM LAND	1,552		1,552
FOREST LAND	3,557	14	3,571
WILD LAND 1. Unproductive			
2. Productive	3,997	6	4,003
3. Natural Preserve			ŕ
RECREATION LAND			
WET LAND	557		557
FLOOD LAND			

Total Number of Acres Exempted under Current Use	9,683
Total Number of Acres Taken Out of Current Use During Year	5

230,000
220,000
320,000
18,550
14,300
11,600
7,150
6,250
5,050
4,750
2,950
2,700
1,750
845,050

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

CARRI, PLODZIK, SANDERSON Professional Association Accountants & Auditors 193 North Main Street Concord, New Hampshire 03301

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

We have examined the general purpose financial statements of the Town of Boscawen, New Hampshire and the combining fund financial statements of the Town as of and for the year ended December 31, 1986, as listed in the table of contents. 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 described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the

General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Boscawen, New Hampshire, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining fund financial statements referred to above present fairly the financial position of each of the funds of the Town of Boscawen, New Hampshire, at December 31, 1986, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining fund financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Boscawen, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose, and combining fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the finan-

cial statements of each of the respective funds taken as a whole.

Carri, Plodzik, Sanderson Professional Association

SCHEDULE OF TOWN PROPERTY

As of December 31, 1987

	DESCRIPTION	VALUE
1.	Town Hall, Lands and Buildings	\$ 47,850
	Furniture and Equipment	2,300
2.	Libraries, Lands and Buildings	53,800
	Furniture and Equipment	7,000
3.	Police Department, Lands and Buildings	24,800
	Equipment	24,486
4.	Fire Department, Lands and Buildings	104,000
	Equipment	118,628
5.	Highway Department, Lands and Buildings	30,900
	Equipment	141,768
	Materials and Supplies	
6.	Town Office, Lands and Buildings	40,950
	Furniture and Equipment	12,000
	Parks, Commons and Playgrounds	26,150
8.	Sanitary Landfill	11,450
	Oaklawn Dev. Recreation Area	850
	Greenspace Map 183C/Lot 22X off Sweatt St	700
11.	Greenspace Map 183C/Lot 22Z off Sweatt St	350
	Town Pound—North Water Street	250
	Map 81/Lot 4 off E/S Rt. 3	3,600
	Map 47/Lot 38 N/S Water Street	2,450
	Map 81D/Lot 37 W/S Rte. 4 "Schoolhouse Lot"	2,200
16.	All Land & Bldgs. Acquired—Tax Collect. Deeds	41 220
	Weir Property Map 83/Lot 49	41,550
	Barnard/Eastman Map 43/Lot 2	27,300
	Champagne Property Map 81/Lot A19	6,250
	Martin Property Map 183D/Lot 31	500
	Owners Unknown:	200
	Map 49/Lot 13, Land between R.R. & River	200
	Map 49/Lot 14, off E/S Route 3	500
	Map 49/Lot 15, E/S Route 3	1,900
	Map 79/Lot 1, Land off W/S Route 3	1,150 5,250
	Map 81/Lot 17, Land off E/S Queen St	2,250
	Map 83/Lot 21, Land off N/S Lower Queen St	1,050
17	All Land & Bldgs. Acquired —Tax Col. Deeds	1,050
17.	Owners Unknown:	
	Map 83/Lot 58, Land off W/S Queen St	1,400
	Map 183C/Lot 38, S/S Eel St	1,500
	Map 183D/Lot 133, Land off S/S Rte. 93 access	1,000
	——————————————————————————————————————	
	Total	748,282

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES —	FEMENT OF	APPROPRIA	TIONS AN	D EXPENDIT	URES — 1987		
	1987	Receipts	Total		Balances	nces	
	Appro-	and	Amount	Expenditures	Unovanded	(Over-	
Appropriations	priations		arania Av				
Seneral Government							
Financial Administration	28,400.00		28,400.00	32,008.00		3,608.00	
Indicial & Legal	4,500.00		4,500.00	7,548.00		3,048.00	
General Town Buildings	3,500.00	250.00	3,750.00	5,543.00		1,793.00	
Central Administration	48,400.00	1,928.00	50,328.00	58,895.00		8,567.00	
Planning & Zoning	4,000.00		4,000.00	3,568.00	432.00		
Planning & Zoning Study (S.A.)*	23,000.00		23,000.00	7,500.00*	$15,500.00^*$		
Election & Registration	200.00		200.00	665.00		465.00	
Advertising & Regional	4,000.00		4,000.00	5,316.00		1,316.00	
Cemeteries	3,150.00		3,150.00	2,041.00	1,109.00		
Reappraisal of Property	3,500.00		3,500.00	3,735.00		235.00	
Public Safety							
Police Department	112,180.00	1,964.00	114,144.00	113,515.00	629.00		
Fire Department	38,281.00	19.00	38,300.00	38,207.00	93.00		
Civil Defense	1,525.00		1,525.00	1,757.00		232.00	
Safety Code Officer	200.00		200.00	336.00		136.00	
Highways, Streets, Bridges				1		6	
Town Maintenance	136,500.00	3,864.00	140,364.00	140,423.00		29.00	
Gen'l Maint. —						100	
Sidewalks, St. Ltg., Trees	7,600.00		7,600.00	12,865.00		5,265.00	
Sanitation			00 001	00 212 00		12 00	
Solid Waste Disposal Hazardons Honsehold Waste	16,700.00		815.00	396.00	419.00	13.00	
liazar dous riouschoid 11 asto							
Health	1		77	642 00		00 89	
All Public Health Activities	00.67e		5/5.00	045.00 7 000 00		00.00	
Visiting Nurse Assii. (5.A.)	3,000.00		950.00	3,000.00		190 00	
Animal Control	700.00		700.00	20.011		00.001	

	1987	ANN	UAL REPO	ORT					29	
				31.00 91.00	7,312.00	2,701.00 4,188.00			\$39,318.00	
3,110.00				237.00		44.00	20,141.00*	1,514.00*	\$93,228.00 - 39,318.00	\$53,910.00 \$87,155.00
	800.00	628.00	9,772.00 8,000.00 2,200.00	7,530.00 5,481.00 1,791.00 113.00 3,000.00	17,312.00	24,701.00 92,270.00 806.00 80,000.00	29,859.00 14,700.00	3,486.00	\$769,563.00	Unexpended *Carryover Articles
14,310.00			8,000.00	7,530.00 5,450.00 1,700.00 3,000.00	10,000.00	22,000.00 88,082.00 850.00 80,000.00	50,000.00	5,000.00 10,000.00 50,000.00	\$823,473.00	*Carry
510.00				400.00		5,082.00			\$14,017.00	
13,800.00			8,000.00	7,530.00 5,050.00 1,700.00 350.00 3,000.00	10,000.00	22,000.00 83,000.00 850.00 80,000.00	50,000.00	5,000.00 10,000.00 50,000.00	\$809,456.00	
Human Services	Admin. of Relief	k Hosp. Care	Fayments to Landtords, Utilities, Vendors Penacook Rescue Squad (S.A.) Community Action Program (S.A.)	Culture & Recreation Library Parks & Other Recreation Patriotic Purposes Conservation Commission Penacook Centers (S.A.)	Debt Service Interest — Tax Anticipation Notes	Miscellaneous FICA, Retirement, Medicare Insurance Unemployment Compensation Municipal Sewer Dept.	Capital Outlay Solid Waste Transfer Sta.* (S.A.) Sewer Feasibility Study (S.A.)	Waste Coop (S.A.)* Sidewalk Paving (S.A.)* Town Reassessment (S.A.)*	Totals	

FINANCIAL REPORT

RECEIPTS

Taxes:		
Property taxes — current year 1987	\$1,375,646	
Property taxes — collected in advance	1,500	
Resident taxes — current year 1987	16,152	
Yield taxes — current year 1987	2,360	
Property and yield taxes — previous year		
Resident taxes — previous years	3,160	
Land use change tax — current & prior		
Interest and penalties on taxes	11,848	
Tax sales redeemed	41,867	
Motor vehicle permit fees	218,380	
Total taxes collected and remitted		\$1,923,670
Licenses and Permits		
Dog licenses	939	
Business licenses, permits and filing fees		
All other licenses, permits and fees	1,027	
•	1,021	2 - 1 =
Total		2,517
Intergovernmental Revenues:		
From the Federal Government —		
Revenue sharing grants and interests	501	
Total		501
From the State of N.H. —		
Shared revenue	131,039	
Highway block grant	42,865	
Federal forest land	628	
Athletic	95	
Police Radar	748	
		155 055
Total		175,375
Charges for Services:		
Sewer charges	104,820	
Sale of cemetery lots	475	
Rent of town property	2,230	
Payments in lieu of taxes	155,573	
Other sales and service charges	2,751	
Other sales and service charges	2,701	
Total		265,849
Miscellaneous Revenues:		
Special Assessments	12,749	
Interest on Investments	33,398	
Other Miscellaneous Revenue	200	
Total	200	46,347
Total		40,547

Non-Revenue Receipts:		
Tax Anticipation Notes	500,000	
Yield Tax Security Deposits	325	
Refurbishing Costs —		
Metering Station	7,503	
Town Hall Security Deposits	1,080	
New Trust Funds	925	
Total		509,833
TOTAL RECEIPTS — ALL SOURCES		2,924,092
Cash on Hand, January 1, 1987		750,261
GRAND TOTAL		\$3,674,353

EXPENDITURES — ALL FUNDS

Budget Item		Maintenance	Capital Outlay
Election and registration 665 Cemeteries 2,041 General Government buildings 5,293 66,378 Financial Administration 32,008 Reappraisal of property 3,735 Planning and zoning 11,068 Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety: Police department 111,551 Fire department 38,189 6,275 Civil defense 1,757 8,000 Building inspection 336 336 Highways, Streets, Bridges 10,000 336 Town maintenance 136,559 20,000 Sanitation 20,199 29,859 Garbage and trash removal 396 400 Health: 440 440 Health: 440 440 Welfare: 628 Administration 800 Culture and recreation: 11,462 46 Medical vendor payments 628 628	Canaval Cayammant	Budget Item	Construction
Cemeteries 2,041 General Government buildings 5,293 66,378 Financial Administration 32,008 Reappraisal of property 3,735 Planning and zoning 11,068 Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety: Police department 111,551 Fire department 38,189 Civil defense Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 396 Garbage and trash removal 396 4000 Health: 440 440 Welfare: General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 11,462 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791		665	
General Government buildings 5,293 66,378 Financial Administration 32,008 Reappraisal of property 3,735 Planning and zoning 11,068 Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety: Police department 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges Town maintenance 136,559 20,000 General highway department 12,865 20,000 Sanitation 20,199 29,859 29,859 Garbage and trash removal 396 Health: Health 5,643 Ambulances 8,000 Animal control 440 Welfare: General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 11,751 Library 7,530 Parks and recreation 8,081 Parks and recreation commission 113			
Financial Administration 32,008 Reappraisal of property 3,735 Planning and zoning 11,068 Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety:			66 378
Reappraisal of property 3,735 Planning and zoning 11,068 Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety: 111,551 Police department 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 12,865 20,000 Sanitation 20,199 29,859 Garbage and trash removal 396 440 Health: 440 440 Health: 440 440 Welfare: 628 4000 Animal control 440 440 Welfare: 628 40ministration 800 Culture and recreation: 11,462 40 Library 7,530 7,530 Parks and recreation 8,081 7,91 Conservation commission 113 113 Debt Service: 113 113 <			00,576
Planning and zoning 11,068 Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety: 111,551 Police department 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 396 Garbage and trash removal 396 Health: 440 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 3628 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 11 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 <t< td=""><td></td><td></td><td></td></t<>			
Judicial and legal expense 7,584 Central Administration 56,967 Advertising and regional association 5,316 Public Safety: 111,551 Police department 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 396 Garbage and trash removal 396 Health: 440 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 362 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 11 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 <t< td=""><td></td><td></td><td></td></t<>			
Central Administration 56,967 Advertising and regional association 5,316 Public Safety: 111,551 Police department 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 396 Garbage and trash removal 396 Health: 5,643 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 11,462 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 11,751 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:			
Advertising and regional association 5,316 Public Safety: 111,551 Police department 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 396 Garbage and trash removal 396 Health: 396 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 11,462 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 11,753 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:			
Public Safety: 111,551 Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 136,559 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 20,199 29,859 Garbage and trash removal 396 440 Health: 5,643 440 Health department 5,643 440 Ambulances 8,000 440 Animal control 440 440 Welfare: General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 800 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:			
Police department Fire department Civil defense Building inspection Highways, Streets, Bridges Town maintenance General highway department Solid waste disposal Health: Health department Health department Solid waste disposal Animal control Welfare: General assistance Medical vendor payments Administration Culture and recreation: Library Parks and recreation Patriotic purposes Conservation commission Debt Service: 11,757 38,189 1111,551 38,189 12,757 12,757 38,189 12,757 136,1757 136,1757 137,1757 138,189 136,559 20,000 20,100 20,199 29,859 20,199 29,859 20,000 20,199 29,859 20,000 20,199 29,859 20,000 20,199 29,859 20,000 20,199 29,859 20,000 20,199 29,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 20,199 20,859 20,000 2		0,010	
Fire department 38,189 Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 20,199 29,859 Garbage and trash removal 396 440 Health: 5,643 440 Health department 5,643 440 Ambulances 8,000 440 Welfare: 628 440 General assistance 11,462 440 Medical vendor payments 628 440 Administration 800 628 Culture and recreation: 7,530 7,530 Parks and recreation 8,081 7,791 Conservation commission 113 113 Debt Service: 113 113		111 551	
Civil defense 1,757 Building inspection 336 Highways, Streets, Bridges 336 Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 20,199 29,859 Garbage and trash removal 396 Health: 396 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 11,462 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service: 113			
Building inspection Highways, Streets, Bridges Town maintenance General highway department Solid waste disposal Garbage and trash removal Health: Health department Health department General assistance General assistance Medical vendor payments Administration Culture and recreation: Library Parks and recreation Patriotic purposes Conservation commission Debt Service: 136,559 20,000 336 20,199 29,859 29,859 643 440 440 440 440 440 440 440 440 440 4			
Highways, Streets, Bridges Town maintenance General highway department Sanitation Solid waste disposal Garbage and trash removal Health: Health department Health department Ambulances Animal control Welfare: General assistance Medical vendor payments Administration Culture and recreation: Library Parks and recreation Patriotic purposes Conservation commission Debt Service: 1136,559 20,000 20,199 29,859 29,859 40,000 440 Welfare 440 Welfare 5,643 440 Welfare: 628 4,000 440 Welfare: 7,530 800 Culture and recreation: 11,791 Conservation commission 113			
Town maintenance 136,559 General highway department 12,865 20,000 Sanitation 20,199 29,859 Garbage and trash removal 396 Health: 396 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 300 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 113 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service: 113		3,3,7	
General highway department Sanitation Solid waste disposal Garbage and trash removal Health: Health department Ambulances Animal control Welfare: General assistance Medical vendor payments Administration Culture and recreation: Library Parks and recreation Patriotic purposes Conservation commission Debt Service: 12,865 20,000 20,199 29,859 29		136,559	
Sanitation 20,199 29,859 Garbage and trash removal 396 Health: 396 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 396 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service: 113			20.000
Solid waste disposal 20,199 29,859 Garbage and trash removal 396 Health: 396 Health department 5,643 Ambulances 8,000 Animal control 440 Welfare: 396 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service: 113		12,000	
Garbage and trash removal 396 Health: 5,643 Ambulances 8,000 Animal control 440 Welfare: 628 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:	,	20.199	29,859
Health: 5,643 Ambulances 8,000 Animal control 440 Welfare: 11,462 General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: 7,530 Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:			
Ambulances 8,000 Animal control 440 Welfare:		•	
Ambulances 8,000 Animal control 440 Welfare:	Health department	5,643	
Welfare: General assistance Medical vendor payments Administration Culture and recreation: Library Parks and recreation Patriotic purposes Conservation commission Debt Service:			
General assistance 11,462 Medical vendor payments 628 Administration 800 Culture and recreation: Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:	Animal control		
Medical vendor payments628Administration800Culture and recreation:7,530Library7,530Parks and recreation8,081Patriotic purposes1,791Conservation commission113Debt Service:	Welfare:		
Medical vendor payments628Administration800Culture and recreation:7,530Library7,530Parks and recreation8,081Patriotic purposes1,791Conservation commission113Debt Service:	General assistance	11,462	
Administration 800 Culture and recreation: Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:	Medical vendor payments		
Library 7,530 Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:		800	
Parks and recreation 8,081 Patriotic purposes 1,791 Conservation commission 113 Debt Service:	Culture and recreation:		
Patriotic purposes 1,791 Conservation commission 113 Debt Service:	Library	7,530	
Conservation commission 113 Debt Service:	Parks and recreation	8,081	
Debt Service:	Patriotic purposes	1,791	
	Conservation commission	113	
Interest-tax anticipation notes 17,312	Debt Service:		
	Interest-tax anticipation notes	17,312	

4,159

Total

Utilities:		
Municipal sewer system	134,616	7,500
Miscellaneous:		
FICA, retirement & pension contributions	24,701	
Insurance	87,188	
Unemployment compensation	806	
Unclassified:		
Payments — tax anticipation notes	500,000	
Taxes bought by town	7,465	
Discounts, abatements, refunds	7,587	
Payments to trustees of trust funds		
(new trust funds)	925	
Refund and payment — yield tax escrow	656	
Trailer Park Inspec. Fees	830	
Return Town Hall Security Deposits	750	
Payments to Others:		
To State —		
dog and marriage licenses	479	
Taxes paid to county	141,142	
Payments to precincts	85,434	
Merrimack Valley School District	1,366,250	
GRAND TOTALS	\$2,867,158	\$123,737

SALARIES AND WAGES

Wages paid to all employees of the Town before deductions 290,620

CASH AND INVESTMENTS AT END OF THIS FISCAL YEAR Cash and Deposits 683,458

ASSETS All funds in custody of treasurer: Checking Account 514,781 84,146 MMIA MMA — Sewer 82,819 Savings Account — Sewer 1,302 In hands of officials: Tax Collector 100 Selectmen 35 25 Police Planning & Zoning 250 Total Cash \$683,458 Accounts due to the town: Other Receivables: Penacook-Boscawen Water Precinct 4,159

Unredeemed taxes:		
Levy of 1986	6,308	
Levy of 1985	14,001	
Total unredeemed taxes		20,309
Uncollected taxes:		
Levy of 1987	260,847	
Levy of 1986	650	
Uncollected sewer rents	38,483	
Total		\$299,980
	-	
TOTAL ASSETS		\$1,007,906
GRAND TOTAL		\$1,007,906
Fund Balance — December 31, 1986	85,785	
Fund Balance — December 31, 1987	49,842	
Change in financial condition	35,943	
I LADII IRIEC		
LIABILITIES		
Accounts owed by the town: Accounts payable:		
RJR Leasing Co. (Copier)	798	
Unexpended balances of	100	
Special Appropriations:		
1987		
Planning & Zoning Study	15,500	
Solid Waste Transfer Station	20,141	
Concord Regional Solid Waste Coop	1,514	
Town Reassessment	50,000	
	87,155	87,155
1986		
Solid Waste Transfer Station	24.080	34,980
1985	34,980	34,900
Torrent Fire Station — Repairs	1,911	1,911
	-	124,046
Sewer fund	92,026	ŕ
Unexpended revenue sharing funds	501	
Uncollected sewer rents/assessments	38,483	
Yield Tax deposits	1,324	
School district tax payable	698,731	
Town Hall security deposits	655	
Property taxes collected in advance	1,500	
Total Accounts Owed by Town	\$958,064	
TOTAL LIABILITIES		\$958,064
Fund balance — Current Surplus		49,842
GRAND TOTAL		\$1,007,906

LOANS IN ANTICIPATION OF TAXES

Amount No. Date Due Date Bank \$500,000 1 4/16/87 12/29/87 Bank of N.H.

Paid in Full 12/24/87

TOWN CLERK'S REPORT JANUARY 1 THROUGH DECEMBER 31, 1987

3,737 Auto Permits	 9 5	91.01 939.50 946.00 977.00
24 Bad Check Fees	 2	4.00
Paid to Treasurer	 \$220,5	22.51
VITAL STATISTICS		
Births	 	. 38
Deaths	 	. 117
Barbara M. Holmes Town Clerk		

TAX COLLECTOR'S REPORT Fiscal Year Ended December 31, 1987

— DR. —

	Levies Of:			
Uncollected Taxes -	_			
Beginning of				
Fiscal Year (2)	1988	1987	1986	Prior
Property Taxes			\$242,623.01	
Resident Taxes			4,580.00	\$490.00
Land Use			ŕ	
Change Taxes			1,390.00	
Yield Taxes			242.29	
Sewer Rents			32,922.52	
Special Sewer			•	
Assessment			307.17	
Taxes Committed				
To Collector:				
Property Taxes	\$1,500.00	\$1,634,123.00		
Resident Taxes		19,470.00		
Land Use		•		
Change Taxes		1,614.00		
Yield Taxes		5,920.93		
Sewer Rents		107,115.52		
Special Sewer				
Assessment		924.50		
Added Taxes:				
Property Taxes		1,422.56		
Resident Taxes		1,020.00	610.00	
Sewer Rents		b	58.00	
Overpayments:				
Sewer Rents		200.00		
a/c Property Taxes		277.43	6,092.95	
a/c Resident Taxes		22.00		
Land Use				
Change Taxes			795.00	
Interest Collected or	1			
Delinquent Taxes:		341.21	11,089.42	
Penalties Collected of	n			
Resident Taxes:		81.00	328.00	8.00
Sewer Interest		151.25	3,107.07	
TOTAL DEBITS	\$1,500.00	\$1,772,683.40	\$304,145.43	\$498.00
_				

— CR. —

Remittance to Treasurer During Fiscal Year:1				
	1988	1987	1986	Prior
Property Taxes	\$1,500.00	\$1,375,646.84	\$248,715.96	\$
Resident Taxes		16,152.00	3,090.00	70.00
Yield Taxes		2,359.93	242.29	
Sewer Rents		68,578.51	32,980.52	
Land Use				
Change Taxes		1,614.00	2,185.00	
Interest Collecte	ed			
During Year		341.21	11,089.42	
Penalties on				
Resident Taxes		81.00	328.00	8.00
Special Sewer				
Assessment		924.50	57.17	
Sewer Interest		151.25	3,107.07	
Abatements Made	e			
During Year:				
Property Taxes		3,359.00		
Resident Taxes		330.00	1,450.00	420.00
Sewer Rents		254.00		
Special Sewer				
Assessment			250.00	
Uncollected Taxe	s —			
End of Fiscal Year	ır:			
(As Per Collector	's List)			
Property Taxes		256,817.15		
Resident Taxes		4,030.00	650.00	
Sewer Rents		38,483.01		
Yield Taxes		3,561.00		
	\$1,500.00	\$1,772,683.40	\$304,145.43	\$498.00

¹Overpayments should be included as part of the regular remittance items.

²These amounts should be the same as last year's ending balance.

SUMMARY OF TAX SALES ACCOUNTS Fiscal Year Ended December 31, 1987

— DR. — Tax Sales on Account of Levies Of

	1986	1985	Previous Years		
Balance of Unredeemed Taxes -		1900	Tears		
Beginning Fiscal Year*		\$24,373.65	\$21,011.59		
Taxes Sold To Town During		+=1,0.0.00	, , 0 		
Current Fiscal Year**	\$7,464.77				
Interest Collected After Sale	68.30	1,429.11	7,540.89		
Redemption Costs	7.10	138.10	142.30		
TOTAL DEBITS	\$7,540.17	\$25,940.86	\$28,694.78		
— CR. —					
Remittance to Treasurer During Year:					
Redemptions	\$1,157.07	\$10,372.45	\$21,011.59		
Interest & Costs After Sale	75.40	1,567.21	7,683.19		
Unredeemed Taxes —					
End of Year	6,307.70	14,001.20			
TOTAL CREDITS	\$7,540.17	\$25,940.86	\$28,694.78		

^{*}These sums represent the total amount of Unredeemed Taxes, as of January 1, 1987 from Tax Sales held in *Previous* Fiscal Years.

^{**}Amount of Tax Sale(s) sold to town held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TREASURER'S REPORT January 1 — December 31, 1987

Cash on Hand — January 1, 1987		\$	750,261
Receipts:			
Phyllis Hewey, Tax Collector	\$1,811,092		
Barbara Holmes, Town Clerk	220,512		
Bank of N.H. — Loans in Anticipation of Taxes			
Receipts & Refunds — State of N.H.	175,375		
Trailer Park & Inspection Fees	650		
Rent of Town Property	2,230		
Interest on Investments	31,496		
Sewer Refurbishing Account	2,112		
Income from Trust Funds	1,902		
Income from Departments	2,176		
Fines — Franklin Dist. Court	310		
New Trust Funds	925		
Yield Tax Security Deposits	325		
Sewer Costs — Wastewater Treatment			
Plant & Const. Costs	17,158		
Payments in Lieu of Taxes	155,573		
Town Hall Security Deposits	1,080		
Sale of Town Property	475		
Gift — Police Department	200		
Revenue Sharing Grant	501		
Total Receipts		2	,924,092
Total Available			,674,353
Less Selectmen's Orders Paid			,990,895
Cash on Hand 12/31/87			\$683,458

Patricia C. Knight, Treasurer

DETAILED STATEMENTS OF EXPENDITURES — 1987

General Government Financial Administration	
Salaries	\$ 30,178
Office Expenses	693
Meetings & Travel	1,013
Telephone	 124
	32,008
Judicial & Legal	0.050
Upton, Sanders, Smith	6,850
Advertising Merrimack County Register of Deeds	395 339
Merrinack County Register of Deeds	
	7,584
Town Buildings	
Salaries	1,200
Utilities	1,149
Maintenance & New Equipment	607
Heat	447 35
Water Telephone	117
Supplies	1,738
ouppco	 5,293
	0,200
Central Administration	
Salaries	35,961
Carri, Plodzik, Sanderson	3,975
Office Supplies, Postage	9,700
Utilities	1,917
Building Maintenance	1,708
Equipment Rental Telephone	1,961
Computerization	1,564
compare. 22.	 56,967
Planning & Zoning	
Salaries	1,819
Office Supplies & Postage	737
Meetings	28
Telephone	318
Advertising	547
Printing	 119
	3,568
Central NH Reg. Planning Commission	7,500
	7,500

Election & Registration	
Ballot Clerks	80
Printing	228
Election Meals	105
Municipal Computer Service	228
Advertising	7
Postage, Miscellaneous	17
	665
Advertising & Regional	a
Monitor Publishing Co.	254
N.H. Municipal Assoc.	730
N.H. City & Town Clerks Assn.	12
N.H. Tax Collectors Assn. Central N.H. Reg. Planning Commission	15
N.H. Finance Officers Assn.	4,280 20
N.E. Finance Officers Assn.	5
N.L. Phance Officers Assir.	
	5,316
Comptonics	
Cemeteries	1.000
Salaries	1,883
Brown's Way Equipment Flowers	150
Flowers	8
	2,041
Pagement of Property	
Reappraisal of Property	9.795
George Bean	3,735
	3,735
Dublic Cofety	
Public Safety Police Department	
Salaries	00.000
Cruiser Operating Expense	83,800
Radio Operating Expense	6,909
Training & Dues	687
Photography Expense	657
Telephone	266
Uniform Expense	3,123 1,402
Office Expense	2,412
Equipment	1,623
Building Maintenance	1,549
Merrimack County Dispatch Center	10,566
Less: Outside Detail & Pistol Permit Fees	(1,443)
	111,551
Fire Department	
Salaries	11,030
Utilities	6,719
Radio Maintenance	2,402
Truck Maintenance & Expense	3,588
Building Supplies	311
	.511

Meetings

25

Dispatch, Insurance	4,031
Gear, Hose Maintenance	5,530
Training Fauitment	228
Equipment	4,350
	38,189
Civil Defense	
Radio Equipment	1,464
Telephone	293
	1,757
	,
Safety Code Officer	
Salaries	150
Training	14
Supplies	172
	336
Highways, Streets, Bridges	
General Maintenance Sheets	
Salaries	70,971
Gasoline	4,560
Utilities	1,162
Salt	7,566
Supplies & Materials	15,003
Repairs to Equipment Road oil, Cold patch	7,155
Road on, Cold paten	30,142
	136,559
Sidewalk, Street Lighting, Trees	
Street Lighting	9,980
Snow Removal	1,000
Stump & Tree Removal	1,885
	12,865
	,
Sanitation Solid Wests Disposel	
Solid Waste Disposal Salaries	11,039
Repairs & Maintenance	5,674
repairs & maintenance	
	16,713
Hazardous Household Waste	396
	396
Comor	
Sewer Salaries	801
Computer Services	132
Computer Dervices	
	933
Health	
Marking a	٥٢

Supplies	50
Vital Statistics	68
Salaries	500
	643
Visiting Nurse Assn.	5,000
	5,000
Animal Control	440
	440
Human Services	
Medical Care	628
Landlords, Vendors, Utilities	9,262
Salaries	800
	10,690
Penacook Rescue Squad	8,000
	8,000
Community Action Program	2,200
, c	2,200
Culture & Recreation	
Library	7,530
	7,530
Parks & Other Recreation	
Salaries	2,500
Utilities & Sanitation	765
Supplies	712
Transportation	800
Maintenance & Purchases	304
,	5,081
Patriotic Purposes	
Boscawen Old Home Day	1,500
Flags — Cemeteries	91
Penacook Celebration Committee	200
	1,791
Conservation Committee	
Dues	95
Wetlands mapping	18
	113

Penacook Community Centers	3,000
	3,000
Debt Service	
Interest — Tax Antic. Note	17,312
Principal — Tax Antic. Note	500,000
	517,312
Miscellaneous	
FICA, Retirement, Medicare	24,701
Insurance	87,188
Unemployment Compensation	806
Taxes bought by Town	7,465
Discounts, Statements, Refunds	7,587
Payments to Trustees of Trust Funds	925
Trailer Park Inspection Fees	830
Yield Tax — Refund & Payment	656
Refund of Town Hall Sec. Deposits	750
1	130,908
	100,000
Capital Outlay	
Solid Waste Transfer Station	29,859
New Town Office Building	66,378
Sewer Feasibility Study	14,700
Concord Regional Solid Waste Coop	3,486
Sidewalk Paving	20,000
Sewer Extension	7,500
Dewel Enterior	141,923
Power to to Others	
Payments to Others	479
State — Dog License & Marriage License Fees	141,142
Taxes Paid to County Penacook-Boscawen Water Precinct	85,434
	1,366,250
Merrimack Valley School District	1,593,305
	, ,
Sewer Users Fund	118,983
	118,983
Total Payments All Purposes	\$2,990,895

BOSCAWEN PUBLIC LIBRARY

The total circulation of books and periodicals for 1987 was 7,830, 438 new books were purchased. We thank the Boscawen Women's Club and the many individuals for their generosity in donating over 135 books and magazines.

During the year a copy machine that was in need of repair was donated to the library. It is now in good working order and is available for public

use at the main library.

The summer reading program was a success again this year with nearly

100 children participating.

Enthusiastic librarians, Mrs. Betty Davis and Mrs. Bunny Randlett, invite residents to visit the libraries for informative and pleasurable reading materials. Thank you for your growing interest and patronage.

LIBRARY HOURS			
Main Library	Tuesday	2:30-5:00 P.M.	
·	Thursday	3:00-7:00 P.M.	
Branch Library	Monday	3:30-6:30 P.M.	
	Wednesday	3:30-7:00 P.M.	

Lucille A. Carlson, Chairman Library Board of Trustees

BOSCAWEN PUBLIC LIBRARY

	1987	1988
Salaries	\$3,400.00	\$3,400.00
Social Security	250.00	250.00
Unemployment	50.00	50.00
Electricity	400.00	400.00
Telephone	250.00	250.00
Oil	400.00	400.00
Insurance (Workmen's Comp.)	200.00	200.00
Treasurer's Bond	25.00	25.00
Trustees Association	25.00	25.00
Treasurer's Expenses	30.00	30.00
Books	2,000.00	2,000.00
Supplies	250.00	250.00
Miscellaneous	250.00	250.00
Maintenance	1,500.00	1,500.00
Total	\$9,030.00	\$9,030.00

BOSCAWEN PUBLIC LIBRARY ANNUAL REPORT

Balance 1/1/87		\$	216.81
	General Income		
Balance 1/1/87	General Income	\$	46.32
Kimball Trust		·	150.00
Holmes Trust			419.37
Buxton Trust			92.58
Buxton Trust			92.58
Land rent			180.00
Library grant			107.29
NOW account interest		_	106.85
Town			5,530.00
	Consul Europe diturno	\$6	5,724.99
Calanias	General Expenditures	¢ 2	,510.15
Salaries HEW		φυ	410.23
Electricity			395.61
Oil			545.17
Telephone			157.49
Workman's Comp.			146.00
Treasurer's Bond			25.00
Water			35.00
Treasurer's expense			38.80
Maintenance		1	,327.63
Miscellaneous			203.13
		\$6	3,794.21
Balance 1/1/87		(69.22)
	Book Income		
Balance 1/1/88	2001 21101111	\$	0
Mary K. Colby Trust			41.53
Mrs. John Kimball Trust			5.77
Martha Knowles Trust			821.53
Harry K. White Trust			185.22
Lizzie Choate Trust			95.01
Sarah Card Gift			200.00
Thornton Fund			200.00
Fines and sales		c	51.96
Town			2,000.00
		\$3	3,601.02
	Book Expenditures		
	ı	\$3	3,423.60
Balance 1/1/88			177.42

Balance 1/1/87 Interest Expended Balance 1/1/88	Gerrish Trust	\$	$ \begin{array}{r} 0 \\ 370.41 \\ 370.41 \\ \hline 0 \end{array} $
Balance 1/1/87	Grimes Trust	\$	170.49
Interest Expended Balance 1/1/88		\$	70.56 41.03 200.02
Balance 1/1/87 Interest to 12/5/87	Lessard Account	\$	136.00 7.12
		\$	143.12

HUMAN SERVICE OFFICER'S REPORT January 1 to December 31, 1987 Human Service Dispersals for 1987

# of									
Clients	Month		Shelter	Sus	tenance		Utilities	Misc.	Total
3	January	\$	341.30	\$	84.89			\$ 20.00	\$ 446.19
5	February		402.00		38.08	\$	154.62		594.70
4	March		271.00		150.00		67.01	660.50	1,148.51
5	April		537.50		140.06		141.46		819.02
5	May		837.50		134.20		88.14		1,059.84
4	June		400.00		153.89		498.70		1,052.59
5	July		300.00		186.20		367.18	59.30	912.68
4	August		675.00		82.91				757.91
1	September		375.00						375.00
3	October		(200.00)		35.07		484.18		319.25
3	November		400.00		158.34				558.34
8	December	1	,497.00		327.74		485.56	58.97	2,369.27
50	Totals:	\$5	,836.30	\$1	,491.38	\$2	2,286.85	\$798.77	\$ 10,413.30

As the above chart indicates Boscawen expends a relatively constant amount on those who are temporarily in need. Housing and utilities costs are the most expensive items. Six hundred and twenty-eight dollars of the miscellaneous funds expended were from a bill we disputed in 1987. We lost the case, but are attempting to retrieve some of the money from the client. We served fifty clients with an average of \$208.00 expended for each. During the year we recovered \$510.00 from clients who were able to repay the town.

David R. Plourde, Human Service Officer

FIRE DEPARTMENT REPORT

In 1987, the Boscawen Fire Department responded to 143 cases; this is a 2% increase over last year. Chimney fires were down this year.

Department training continues with training programs at Fitzwilliam's Drill Yard, Lakes Region Mutual Aid Association and Capital Area Fire Mutual Aid Compact. Training also includes department training on a mandatory and volunteer basis. You'll find someone every Monday night at the fire stations. We still have members taking the "Certified Fire Fighter One" course which is a one hundred hour course conducted by the New Hampshire State Certified Instructors and sponsored by the State of New Hampshire Fire Standards and Training Commission.

I would like to "THANK" all the officers and fire fighters for their cooperation, effort, understanding and time devoted to the department this year, and a "SPECIAL THANKS" to the employers, who let the fire fighters out of work to respond to emergency situations during working

hours.

REMEMBER! If at any time you have any fire related problems, please DO NOT hesitate to call us.

Respectfully Submitted,

Chief Roland "Joe" Bartlett

Fire Phone Numbers: (1) 225-3355 796-2222

BOSCAWEN FIRE DEPARTMENT

	19	87	198	88
	ENG. #1	ENG. #2	ENG. #1	ENG. #2
Operating Salaries	\$5,670	\$5,670	\$7,074	\$7,073
Utilities	3,250	3,250	3,600	3,600
Radio Maintenance	500	500	600	600
Truck Maintenance	,			
& Fuel	1,200	1,800	1,200	1,800
Building Supplies	125	125	125	125
Turn-out Gear				
Maintenance	1,700	1,700	1,700	1,700
Dispatch, Insurance &				
Retirement	2,103	2,103	2,879	2,879
Hose & Appliance				
Maintenance	1,000	1,000	1,000	1,000
Training	250	250	250	250
Equipment	3,043	3,042	3,905*	3,905*
Total	\$18,841	\$19,440	\$22,333	\$22,932

^{*10} Motorola Pagers @ \$371.00 each = \$3,710.00

⁴¹ Personal Alert Safety System

^{@ \$100.00} each = \$4,100.00

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with *your* help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest

Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTI	CS — 1987
Number Fires Statewide	403
Acres Burned Statewide	189
Cost of Suppression	\$44,682
District	
Fires Reported	54
Acres Burned	$29\frac{1}{4}$
Cost of Suppression	\$7,632.88

Richard S. Chase Forest Ranger Roland "Joe" Bartlett Forest Fire Warden

PARKS AND RECREATION COMMITTEE

We would like to take this opportunity to thank Glenda Hill for her many years of service to the Parks and Recreation Committee: the past two years she has served as chairperson.

When Glenda resigned this summer, Heidi Fyfe was appointed chairperson, however, Heidi had to resign in September, when she moved

to Penacook and Louise McLaughlin was appointed chairperson.

We would like to thank Bernie Davis for installing the horseshoe pits. which was the last project to be finished from a grant applied for in 1983. We hope the horseshoe pits will get a lot of use in the future.

The Summer Park Program went very well this year, with over seventy

children registered and an average daily attendance of forty.

The Parks and Recreation Committee sponsored a Columbus Day Dance in October. We hope this is the start of a Columbus Weekend Celebration for Boscawen. If you have any suggestions for activities for this weekend, we would love to hear from you. Please leave a message at the Town Office.

I would like to thank the members of the Parks and Recreation Committee for their help and support this year and look forward to working with them next year.

Respectfully submitted,

Louise McLaughlin Chairperson

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in central New Hampshire. Eighteen municipalities are within Merrimack County and two are within Hillsborough County. Merrimack County and twelve towns are currently members of the Commission.

The purpose of a regional planning commission is to prepare a coordinated plan for the development of a region. RSA 36:45-53 lays out the purpose, formation, powers and duties, organization, finances, and relationship with communities of a regional planning commission. RPC's are an extension of local government, are operated by member municipalities, and are advisory to them.

Reactivated in 1986, the CNHRPC has offices at the Merrimack County Nursing Home. An Executive Director, two planners and a secretarybookkeeper are currently employed by the Commission. The staff provides support and technical assistance to the Commission and member

communities.

Recent and current projects include the regional transportation plan, regional septage action plan and regional housing and community development plan. The Commission is also producing models and outlines for zoning ordinances, subdivision regulations, site plan review regulations, capital improvements plans, and master plans.

Local projects include four master plans, subdivision and site regulation and zoning ordinance revision, grant writing, graphics and mapping assistance, subdivision and site plan review, development impact analysis, water resource management and protection planning, capital

improvements planning, and circuit rider planner assistance.

In the year ending November 30, 1987, CNHRPC activities in the town

of Boscawen included:

 assistance in updating the Town master plan, revising the land use regulations, producing a wetlands ordinance, and producing a capital improvements plan.

Respectfully Submitted,

Bill Klubben, Executive Director 796-2129

LIFE SAFETY OFFICER'S MESSAGE

As you read the title "Life Safety Officer", it is likely that most of you wonder "What is that?" Some may think, "Just what we need, more regulations." I will explain some of my duties first.

In August of 1987, I accepted the position of Life Safety Code Officer. This position was created as the result of adoption by vote at a prior town

meeting, of the NFPA 101 Life Safety Code.

Since the adoption, a new State Fire Code went into effect, which contains various existing standards and codes, one of which is the Life Safety Code. Local municipalities have the responsibility of administration of the state code, and it was decided the title of Life Safety Officer would be more appropriate for the position.

Inspections are required before approval of certain N.H. licenses and permits, such as those for Day Care, Educational, Foster Homes, Places of Assembly, Oil Burners, Unvented Space Heaters, Storage Tanks, and

others can be granted.

I have also started a program of inspections for various existing buildings in town. It is realized that sometimes meeting all of the requirements is not accomplished overnight, or may not even be possible. When there are circumstances beyond control, every effort will be made on my part, to work with anyone sincerely in need of more time. However, no exception can be made where there is an obvious life or fire safety hazard.

As to the thoughts of the need for more regulations, we need only to apply the ones that have been in existence for some time already. Sometimes it seems that all this is not needed for a town of our size because we do not have that many serious incidents. I have lived in town all my life, have belonged to the fire department for 14 years, and have been investigating all fires in town since 1976. It may not be public knowledge, but many of the problems could have been avoided were fire safety practiced. Unfortunately the importance of codes is sometimes not realized until tragedy strikes.

I will gladly try to answer any questions, or refer you to the appropriate party should anyone request assistance. Feel free to offer your input, pro or con, concerning any related subjects.

Respectfully submitted,

Harold A. Hamilton Life Safety Officer

REPORT OF THE TRUSTEES OF TRUST FUNDS Fiscal Year Ended December 31, 1987

	Balance End Year	65.38	363.30	497.21	72.51	117.34	76.02	75.30	57.54			58.70	83.50	л Г	77.00	32.20	530.86	264.44
1					∞o		ಣ	_					7 \$1,3	1				
ME	Expended During Year	\$ 79.20 \$	555.92	737.35	106.28	165.27	94.93	73.31				\$ 89.81 \$	\$1,902.07 \$1,383.50	n E	2.0	103.44	821.53	370.41
INCOME	Income During Year	\$ 65.38	919.22	594.59	86.05	131.58	7602	75.30	57.74			\$ 148.51	\$2,154.39	n	140 24	140.04	1,356.41	296.71
i	Balance Beginning Year	\$ 79.20		639.97	92.74	151.03	94.93	73.31	1			1	\$1,131.18	n	10000	109.00	1	338.14
	Balance End Year	\$ 1.000.09	6,469.00	7,937.50	1,150.00	1,775.00	1,200.00	875.00	850.00			\$ 1,045.19	\$22,301.69	9	700.00	2,000.00	9,559.89	4,000.00
PAL	Gains or (Losses) on Sale of Securities																	
PRINCIPAL	New Funds Created									\$125.00 125.00 125.00	200.00 200.00 75.00		\$850.00					
ŀ	Balance Beginning Year	\$ 1.000.00	6,469.00	7,937.50	1,150.00	1,775.00	1,200.00	875.00				1,045.19	\$21,451.69	90 901	100.00	2,000.00	9,559.89	4,000.00
	%	7.85	09.9	90.90	6.90	6.90	9.90	7.50	7.00			9.90		i i	9.50	0.30	9.99	6.90
	How Invested	NHSB/CD 12-1-88 #0929854	NHSB/CD 2-1-88 #02222589	USB/CD 2-18-88 #06-31-000041	USB/CD 2-16-88 #06-31-000042			USB/CD 2-4-89 #06-28-010163	USB/CD 1-28-89 #06-32-101835			Perpetual Care NHSB/CD 2-1-88 #0022590		USB/Savings	#01-10-025992 USB/CD 1-31-88	#06-31-000033 NHSB/CD 2-1-88	#08-22591 USB/CD 1-31-88	#06-31-000032
	Purpose of Trust Funds	Perpetual Care	Perpetual Care	Perpetual Care	Perpetual Care	Perpetual Care	Perpetual Care	Perpetual Care	Perpetual Care	e " " LaCroix " " rochu " "	is " " " " I Palmer " " " " " Peno	Perpetual Care	NDS	Library	Library	Library	Library	
	Name of Trust Fund	Cemetery Funds: 1983 Common Fund #1	Common Fund #2 (58 various)	Common Fund #3 (49 various)	Common Fund #4 (9/1982)	Common Fund #5 (5/1983)	Common Fund #6 (7/1984)	Common Fund #7 (5/1985)	Common Fund #8 (6/1986)	Henrietta Welcome Napoleon & Sadie LaCroix " Albert & Nancy Brochu "	James & Nancy Otis Mr. & Mrs. Harold Palmer " Daniel & Shirley Deno "	John E. Rines	TOTAL A/C CEMETERY FUNDS	Funds: Mrs. John Kimball	Harry K. White	Martha Knowles	Frank L. Gerrish	
	Date of Creation	Cemeter 1983	1978	1984	1984	1984	1985	1986	1987			1910	TOTAL	Library Funds: 1916 Mrs. Jo	1925	1928	1940	

				1	- PRINCIPAL	T		1	INCOME	ME — — —	
Date Name of Creation Trust Fund	Purpose of Trust Funds	How Invested	%	Balance Beginning Year	New Funds Created	Gains or (Losses) on Sale of Securities	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
1946 Lizzie Choate	Library	USB/CD 1-7-90 #06-32-000027	8.20	1,021.18		(101.18)	920.00	95.01	196.58	95.01	196.58
1947 Willis Buxton	Library	USB/CD 1-31-88 #06-31-000030	6.90	1,000.00			1,000.00	84.51	74.18	92.58	66.11
	Library	USB/CD 1-31-88 #06-31-000031	6.90	1,000.00			1,000.00	84.51	74.18	92.58	66.11
	Library	MASB/CD 1-11-88 #00513512	6.35	500.00			200.00	35.89	39.22	41.53	33.58
	Library	NHSB/CD 1-29-88 #00722582	9.60	1,000.00			1,000.00	63.55	77.97	70.56	96.07
1981 Harold Holmes	Library	MHSB/CD 12-21-88 #00940061	8.10	5,000.00			5,000.00	419.37	499.35	419.37	499.35
TOTAL A/C LIBRARY FUNDS	S	Į		\$25,181.07		\$101.18	\$25,079.89	\$1,295.83	\$2,770.71	\$2,194.56	\$1,871.98
Merrimack Valley School District: 1973 Tuttle Fund	ict: f.b.o. Boscawen Sch.	USB/CD 2-16-88 #06-31-000043	6.90	1,223.95			1,223.95	98.71	91.61	113.13	77.19
TOTAL A/C SCHOOL DISTRICT FUNDS	ICT FUNDS		The	\$ 1,223.95			\$ 1,223.95	\$ 98.71	\$ 91.61	\$ 113.13	\$ 77.19
Capital Reserve Funds: 1954 Town of Boscawen	Sewer Fund	USB/Savings #01-10-028052	5.50	725.00			725.00	2,591.58	190.21	I	2,781.79
1984 Town of Boscawen	Cemetery improvement	NHSB/CD 6-22-89 #0940063	8.20	5,000.00			5,000.00	1,532.28	509.39		2,041.67
TOTAL A/C CAPITAL RESERVE FUNDS	VE FUNDS			\$ 5,725.00			\$ 5,725.00	\$4,123.86	\$ 699.60		\$4,823.46
GRAND TOTALS				\$53,581.71	\$850.00	\$101.18	\$54,330.53	\$6,649.58	\$5,716.31	\$4,209.76	\$8,156.13
This is to certify that the information contained in this report is complete and correct to the best of our knowledge and belief. January 30, 1888	nation contained ir ef.	a this report is complet	e and c Janu		HENRIETTA I. KENNEY CYNTHIA HOUSTON DORIS C. SILVER	1. KENNEY JUSTON VER		TRUSTEES	FRUSTEES OF TRUST FUNDS	FUNDS	

BOSCAWEN OLD HOME DAY 1987

Boscawen Old Home Day events started with the Jr. Miss and Miss Boscawen Pageant. On Friday, August 28, Melissa Morrisette was crowned Jr. Miss Boscawen 1987 and Christine Raymond was crowned Miss Boscawen 1987.

Saturday, August 29, Old Home Day, was a wet one. Fortunately, the parade was able to be completed before the rain. An attempt was made to continue with scheduled activities but the rains won out. Last minute plans were made to reschedule cancelled events for Sunday.

Sunday was a beautiful day! The Senior Center held a bingo game, the Fire Department played a game of softball, the kids enjoyed some games and the chicken BQ was delicious! All in all Old Home Day was not a

complete wash out.

We would like to thank everyone who helped make Boscawen Old Home Day a success, especially all those who returned on Sunday.

Dede Russell, Co-Chairman Donna Raymond, Co-Chairman

BOSCAWEN POLICE DEPARTMENT Chief's Message

Once again in 1987, the Police Department's workload increased; major cases were up 13% (378 vs. 334) and calls for service were up 22%

(3,842 vs. 3,133) over 1986.

As a result of the addition of our fourth officer actual "coverage" has been extended allowing more time being devoted to patrol activities. This also allowed us to investigate and close more major cases (63% closure rate vs. 56% in 1986). The increase in major cases were largely due to Vandalism cases (43), Fraud cases (50) and Thefts (66).

The department also noted an increase in violent crimes with 29 cases of assault, 8 cases of sexual assault and 5 cases involving felonious use of

firearms.

Though we are barely into 1988, I'm afraid to say "business is booming." Again, we must ask the citizens of Boscawen to help us, help you. Call if anything is suspicious or out of place. The quicker we are notified, the better our chances are of "successfully" closing the case.

Thank you for your continued cooperation.

Respectfully submitted,

Mark R. Pepler Chief of Police

BOSCAWEN POLICE DEPARTMENT

	1987	1988
Chief	\$ 23,760	\$ 26,000
Patrolman A	18,360	19,000
Patrolman B	16,200	18,500
Patrolman C	10,000	17,000
Clerk	6,500	13,000
Crossing Guard	2,160	2,300
Holiday Pay	1,800	2,000
Overtime &	5,000	2,700
Aux. Officers		2,400
Outside Detail	1,000	1,000
Cruiser Maintenance	6,500	7,000
Radio Maintenance	400	500
Training & Dues	500	1,500
Photography	300	400
Telephone	2,800	3,000
Uniforms	500	1,000
Office Expense	2,000	2,000
Equipment	500	700
Tactical Vest	1,000	1,000
Building Maintenance	1,900	2,300
Dispatch	11,000	12,500
Total	\$112,180	\$135,800

BOSCAWEN PUBLIC WORKS DEPARTMENT

Road Agent Employee #1 Employee #2 Employee #3 Employee #4 Employee #5 Overtime and Weekend Duty TOTAL Less time charged to Water Dept. Less cost charged to landfill	$\begin{array}{c} 1987 \\ \$ \ 15,000.00 \\ 19,000.00 \\ 19,000.00 \\ 17,400.00 \\ 13,600.00 \\ 12,500.00 \\ \hline 6,000.00 \\ \hline \$ 102,500.00 \\ -25,000.00 \\ -3,600.00 \\ \end{array}$	1988 \$ 16,320.00 20,260.00 20,540.00 15,580.00 15,580.00 14,540.00 7,440.00 \$110,260.00 - 26,000.00 - 4,000.00
Adjusted Total	\$ 73,900.00	\$ 80,260.00
Maintenance Summer and Winter: Gasoline and Diesel Fuel Utilities Salt Materials and supplies: Road oil Cold patch Street signs Equipment Repair Uniform Expense New Construction TOTAL	$7,000.00 \\ 2,000.00 \\ 7,200.00$ $12,500.00 \\ 1,000.00 \\ 400.00 \\ 7,500.00$ $25,000.00$ $\$136,500.00$	7,300.00 2,000.00 7,500.00 12,500.00 1,000.00 1,000.00 2,000.00 25,000.00 \$146,060.00
Landfill:	4.10 .000.00	4.10 .000.00
Operating salaries Tires Equipment cost	\$ 12,000.00 1,200.00 3,500.00	\$ 13,000.00 1,800.00 500.00
TOTAL	\$ 16,700.00	\$ 15,300.00
Cemeteries: Operating expenses Equipment replacement TOTAL	\$ 3,000.00 150.00 \$ 3,150.00	\$ 3,200.00 —— \$ 3,200.00
TOTAL	Ψ 3,100.00	Ψ 0,200.00
Care of Trees Sidewalks	\$ 1,000.00 \$ 600.00	\$ 1,000.00 \$ 800.00

CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

The past year was a hectic and progressive one for the Concord Regional Solid Waste/Resource Recovery Cooperative (CRSW/RRC) as the project to construct a waste-to-energy incinerator to serve the 27 com-

munities in the Cooperative made significant progress.

Early in the year, the \$48-million financing package for the construction of the state-of-the-art facility was completed and secured after lengthy discussions and negotiations with bond counsels, financial advisers, industry officials, community leaders, legal counsel, state officials and others.

With the financing in hand, Wheelabrator Environmental Systems began construction of the incinerator facility on the 23.8 acre site in Penacook in August 1987. At the present time it is anticipated the facility

will be operational by late summer of 1989.

The Cooperative also decided, after three years of operations, to hire a full-time project director to monitor the construction of the facility, to coordinate location and permitting of an ash disposal landfill, handle administrative responsibilities and accounting and to serve as a day-to-day contact for member communities, state and federal agencies and other interested parties. After a multi-state search for a project director, the Cooperative hired Ronald H. Ford of Concord, former Director of Public Works for the City of Concord.

At the present time the CRSW/RRC is joining with Wheelabrator Environmental Systems and the New Hampshire/Vermont Solid Waste District to contract the University of New Hampshire to conduct a scientific study of the affect of leacheate from landfills. The results of this study will help our Cooperative to better plan its ash disposal landfill for the

protection of our residents in the generations to come.

While 1987 was a busy year for the Cooperative, 1988 promises to be even busier as the Cooperative prepares to continue its efforts to insure the facility is constructed in a timely manner and our member communities are prepared to begin delivering their solid waste to the facility for incineration.

Together, we have all come along way in addressing a critical problem facing the State as a whole and our communities specifically. Continued cooperation and hard work by our member communities will enable us to bring this project to fruition and successful operation.

Boscawen's representatives to the Cooperative are: Douglas R. Supry, Joint Board Member; Rick Trombly, Alternate; Douglas R. Supry,

Operating Committee/Coop Officer.

Respectfully submitted,

William G. Herman, Chairman

CONCORD REGIONAL VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Boscawen: Home Care,

Hospice, and Health Promotion.

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

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

physical and emotional needs.

Health Promotion services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior Health services are provided at congregate housing sites. Professional and paraprofessional hourly home services are provided on a private fee-for-service basis. Emphasis is on promoting healthy children, families, and individuals through early intervention and health teaching.

Health Education and Instruction is part of each home visit or clinic

visit.

Anyone in Boscawen may request service; patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing

home care will only be provided with a physician's order.

A call to the Concord Regional Visiting Nurse Association (224-4093) between the hours of 8:00 a.m.-7:00 p.m. seven days a week is all that is necessary to start services or make inquiries. Hospice staff is on call

(224-4093) 7:00 p.m.-8:00 a.m.

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

This Agency is certified as a Medicare/Medicaid Provider, licensed by the State of NH and is a member agency of the United Way of Merrimack

County.

Total visits made during the year October 1, 1986 through September 30, 1987:

	No. of Clients	Visits
Home Care	61	697
Health Promotion	13	60

1987 CONSERVATION COMMISSION ANNUAL REPORT

The Conservation Commission holds its monthly meetings at the "Little Building" across the street from the Selectmen's office on the third Wednesday of the month.

The past year has been quite busy for us. The survey of the Town Forest was completed in March. Several commission members have served on the Land Use Committee, others have worked on Soils and Wetlands mapping and everyone has been involved in the Proposed Wetlands Regulation.

The generosity of a Town Resident helped us send one teenager to Conservation Camp in June.

We continue to deal with Dredge and Fill applications.

There have been some problems with four wheel drive vehicles at the Town Forest which have forced us to post the property to all wheeled vehicles. We are in the process of planning a timber cut for Spring of 1988.

Roger Carlson has recently resigned from the Commission. Roger's contributions over the last eight years have been invaluable and much appreciated.

Respectfully submitted,

Todd West, Secretary

HEALTH OFFICER REPORT

As we start 1988, my third year as Health Officer, we have seen a great deal of progress in keeping our town clean and safe. In 1987 there were 41 health related inspections made. I would like to thank the town personnel for their help and cooperation. Should you have concerns regarding the health and safety conditions in our town, please call me or the Selectmen's Office.

Respectfully Yours,

John Dagata Health Officer/Town of Boscawen 796-2426 or 796-2609

REPORT OF THE BOSCAWEN PLANNING BOARD

It has been an unusually busy and productive year for the Planning Board. While the growth moratorium, passed in October, 1986, eliminated the possibility of major subdivisions being considered by the Board, other business continued at the usual pace. In addition, Board members as well as many volunteers from the community, worked countless hours over the past year to prepare revisions of the Site Plan Review and Subdivision Regulations (both approved at a public hearing on November 10, 1987), the Master Plan, a Wetlands Ordinance and an amended Zoning Ordinance and Zoning Map.

The critical sections of the Master Plan are now complete and will be reviewed at a public hearing in February. These sections must be adopted, with possible revisions, prior to consideration by the voters of the proposed changes to the Zoning regulations. Two public hearings have been held on proposed amendments to the Zoning Ordinance and Map. Both can be enacted only by vote of the Town. As required by state law, the final draft of the ordinance and map will be posted for 30 days prior to a special town meeting which will hopefully be held in late March or early April. It has been a long and difficult process and we are all eager for its completion.

The Planning Board decided at a public hearing in January to present the Zoning changes as two separate questions, one on the new ordinance

and one on the changes to the Zoning Map.

It is the opinion of the Planning Board that passage of the proposed amendments to the Zoning Ordinance is of critical importance to the Town of Boscawen for a number of reasons.

First, it brings the town into compliance with State of New Hampshire statutes and regulations. This is of particular importance with respect to mobile homes. The law requires that by June all towns either allow mobile homes on individual lots or that towns allow mobile homes in both parks and mobile home subdivisions. We propose the second option. If this Zoning ordinance is not passed, it it reasonable to assume that current regulations restricting mobile homes will be unenforceable and therefore mobile homes will be allowed anywhere and everywhere in town.

Second, use regulations are much easier to understand in the new regulations. A table of uses clearly communicates what is a permitted use in each zone by right, what uses require a special exception and what uses

are not allowed.

Third, for the first time, lot dimension and area is determined not only by zone but also by the availability of water and/or sewer. Where wells and/or septics are not necessary higher density development is allowed.

Fourth, off-street parking space requirements are spelled out for residential, commercial, industrial and institutional uses. This is simply good planning practice that had been neglected in the current ordinance.

Fifth, procedures of the Zoning Board of Adjustment are clearly explained. Anyone who has ever made application to this board will surely appreciate the detailed explanation of what is expected of the applicant and how the board will make its decision.

Finally, cluster development is both regulated and encouraged. The Board recognizes that cluster development can be an efficient use of land

that reduces housing costs while preserving open space. Imaginative land use development in harmony with natural features is encouraged. Yet the regulations are also designed to protect scenic, historic, forested, fragile or other sensitive land, and wetlands, wildlife habitat and agricultural lands.

The amendments to the Zoning Ordinance are very comprehensive and interrelated. It was deemed impractical, and perhaps impossible, to present the proposed changes as anything other than a one vote question. Therefore, at the special town meeting, you will be asked by secret ballot if you are in favor of the amendments. On behalf of the Planning Board and the many volunteers who helped with this revision process, I urge you to vote and to vote YES on the question.

Comment at the public hearings on the proposed changes to the Zoning Ordinance was generally favorable. However, several members of the public expressed reservations or objections to the proposed new Zoning Map. For this reason, the Planning Board voted to have a *separate vote* on

the Map.

Map revisions include expansion of the commercial zone in the upper village to more realistically reflect use patterns, and the creation of a second commercial zone in the lower village for the same reason. It is worth noting that there will be three separate and distinct commercial zones, not one large one, in an effort to avoid the "Loudon Road" strip

development that has occurred in Concord.

In addition, the new map shows a somewhat expanded medium density zone in the lower village and significant changes to the industrial zones. The industrial zone in the southern part of town has been moved to the east and a completely undeveloped industrial zone in the north of town has been eliminated. Both changes were recommended for the same purpose, that being to protect residential neighborhoods from industrial encroachment. The Board recognizes the value of industrial development, both as creator of jobs and contributor to the tax base, but believes the new map is a better use of land and better protects residential areas.

In any town, changes to a zoning map are almost always controversial. The Board made every effort to be fair and to make changes blind to land ownership. But we recognize that no zoning map is forever and believe the process should be repeated in no more than five years. We urge a yes

vote on the new Zoning Map.

On a personal note, I would like to express my personal thanks to all the members and alternates of the Boscawen Planning Board, and the many Master Plan volunteers, for their dedication, hard work and near perfect attendance at meetings and hearings during the past year. Thanks also to their spouses and families for putting up with so many meetings that continued well into the night.

Respectfully submitted,

Edward R. Brodeur, Chairman

BOSCAWEN TOWN MEETING March 10, 1987

The annual Town meeting was called to order at 10:00 a.m. by the moderator Robert Johnson, who read the warrant and declared the polls open until 7:00 p.m.

Ballot clerks were: Marie Sherman, Harriett Bowen, Bernadette

Randlett and Eugene Randlett.

Polls closed at 7:00 p.m. Votes were counted and the results were:

Selectman:	Douglas Supry	195
Town Clerk:	Barbara Holmes	208
Town Treasurer:	Patricia Knight	220
Auditors:	Frances Rostron	8
	Rick Trombly	5
Trustee of Trust Funds:	Doris Silver	216
Trustee of Library Funds:	Alma M. Dean	211
	Dorothy Sanborn	205

Total Ballots Cast: 235 Absentee: 9 Regular: 226

The meeting was called to order at 8:02 p.m. by the moderator Robert Johnson who gave the report of the balloting.

ARTICLE 1: To choose all necessary Town Officers for the year ensuing.

Official Weighers: Dorothy Sanborn moved to re-elect the incumbents as listed in the Annual Report. The motion was seconded by Joy Sloane; there being no discussion, the motion was carried unanimously.

Surveyors of Wood and Lumber: Claire Clarke moved to re-elect the incumbents as listed in the Annual Report. The motion was seconded by Robert Knowlton; there being no discussion, the motion was carried unanimously.

Fence Viewers: Larry Bird moved to re-elect the incumbents as listed in the Annual Report. The motion was seconded by Claire Clarke; there being no discussion, the motion carried unanimously.

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

David Plourde moved the Budget in the amount of \$637,741 as listed in the Town Report be accepted; the motion was seconded by Larry Bird; there being no discussion, the motion was carried unanimously.

ARTICLE 3: To see if the Town will vote to raise and appropriate a sum not to exceed fifty thousand dollars (\$50,000.00) for revaluation and mapping of the Town of Boscawen.

David Plourde moved the article as read; the motion was seconded by Larry Bird; there being no discussion, the motion was carried unani-

mously.

ARTICLE 4: To see if the Town will vote to raise and appropriate a sum not to exceed fifty thousand (\$50,000.00) toward the constructing of a solid waste transfer station.

Claire Clarke moved the article be accepted; motion seconded by Larry Bird. Discussion: Total cost of transfer station may be \$265,000-\$335,000; completion date expected 1989; bonding would be necessary as there are no grants or other assistance; appropriation from last year was used for study which will be completed this summer; cost and type of cap for current landfill not firm, but could be near \$1,000,000. which also would need to be bonded; paints, thinners, etc., will not be accepted at transfer station; permits are nearly complete for the incinerator; contractors want to begin construction this summer; Doug Supry explained these are two separate issues and construction must begin on transfer station before the closing of the landfill, thus two separate bond issues will be brought before the Town; Total cost of cooperative will exceed \$45,000,000; cost of scrubbers will be on cooperative if the stack temperatures are not adequate; vendor has advised life of incinerator to be 20 years. There being no further discussion, the motion was carried unanimously.

ARTICLE 5: To see if the Town will vote to raise and appropriate a sum not to exceed five thousand dollars (\$5,000.00) for the Town's share of the Concord Regional Solid Waste/Resource Recovery Cooperative's operating budget.

David Plourde moved the article be accepted; the motion was seconded by Larry Bird. Discussion: All appropriated money was spent last year as the fee is based on per capita. There being no further discussion, the

motion was carried unanimously.

ARTICLE 6: To see if the Town will vote to raise and appropriate a sum not to exceed five thousand (\$5,000.00) for the rebuilding of Town Sidewalks.

Larry Bird moved the article be accepted; motion seconded by Rick Trombly. Discussion: Work will begin at Town line and work North; individual resident concerns/complaints should be brought to the attention of Richard Hollins; Articles such as this are placed in the warrant rather than in the Highway operating budget to allow input from townspeople; money appropriated for work last year was not used due to early winter; the same contractor will perform work scheduled for last year; appropriation combined (last year, and this year if approved) will still not complete all the sidewalks.

Carl Russell moved that ARTICLE 6 be amended to read "ten thousand dollars (\$10,000.00)". The amendment was seconded by Tammy Crete; there being no further discussion, the Amendment was carried. Further discussion on the amended article concerned the date for rebuilding to begin; Richard Hollins replied as soon as possible. There being no further discussion, the Amended Article was carried unani-

mously.

ARTICLE 7: To see if the Town will vote to raise and appropriate a sum not to exceed five thousand dollars (\$5,000.00) for the services of the Concord Regional Visiting Nurse Association.

David Plourde moved the article be accepted; the motion was seconded by Larry Bird; there being no discussion, the motion carried unanimously.

ARTICLE 8: To see if the Town will vote to raise and appropriate a sum not to exceed eight thousand dollars (\$8,000.00) to help support the Penacook Rescue Squad for its emergency medical services and rescue

operations for the Town.

Alan Grill moved the article be accepted; the motion was seconded by Craig Nixon. Discussion: Requested amount doubled from last year because of need to replace/repair equipment including an ambulance; 167 residents were serviced last year; no formal discussion or plans have been made to move the squad by the City of Concord. There being no further discussion, the motion was carried unanimously.

ARTICLE 9: To see if the Town will vote to raise and appropriate a sum not to exceed fourteen thousand seven hundred dollars (\$14,700.00)

for a feasibility study for expanding town sewer services.

David Plourde moved the article be accepted; the motion was seconded by Rick Trombly. Discussion: This is only a study and will become part of the Master Plan. There being no further discussion, the motion was carried unanimously.

ARTICLE 10: To see if the Town will vote to raise and appropriate a sum not to exceed twenty-three thousand dollars (\$23,000.00) for the Planning Board to use as follows: eighteen thousand dollars (\$18,000.00) for the services of a consultant for the Master Planning and five thousand dollars (\$5,000.00) for membership dues in the Central New Hampshire Regional Planning Commission.

Larry Bird moved the article be accepted; the motion was seconded by Claire Clarke. Discussion: The Master Plan was last done in 1968 with a usual time frame of 5-10 years; The Planning Committee has much time and effort invested and have been receiving assistance from the Central N.H. Regional Planning Commission since last year. The Commission's expertise will aide the Town to have controlled growth and just reasons for zoning in addition to being sure the land can meet the needs of the population; Citizens of the Town are needed to help serve on the subcommittee to develop the Master Plan; those interested may see Barry Cass; Dues for the Planning Commission are for two years and expires in 1988. There being no further discussion, the motion carried.

ARTICLE 11: To see if the Town will vote to raise and appropriate a sum not to exceed two thousand two hundred dollars (\$2,200.00) for services to low-income residents of Boscawen through the Concord Area Center Community Action Program, Belknap-Merrimack Counties, Inc.

David Plourde moved the article be accepted; the motion was seconded by Rick Trombly. There being no discussion, the motion carried unanimously.

ARTICLE 12: To see if the Town will vote to raise and appropriate a sum not to exceed three thousand dollars (\$3,000.00) toward the

operating expenses of the Penacook Centers—two thousand five hundred dollars (\$2,500.00) for the Youth Center and five hundred dollars (\$500) for the Senior Center.

Larry Bird moved the article be accepted; the motion was seconded by Robert Knowlton. Discussion: There are Boscawen residents on current Board of Directors; The Board is seeking an Executive Director, attempting to improve the fiscal operations and increase the number of members on the Board to be more representative of the towns. There being no further discussion the motion carried.

ARTICLE 13: To see if the Town will vote on the following question: "Shall we adopt the provision of RSA 72:1-C which authorize any town or

city to elect not to assess, levy and collect a resident tax?"

Larry Bird moved the article be accepted; the motion was seconded by Claire Clarke. Discussion: Although this is a difficult tax to collect because of short-term inhabitants, there is an estimated income of \$19,000. which would end up being passed along to the property taxpayers. The Board of Selectmen are split on the issue. There being no further discussion, the motion was defeated.

ARTICLE 14: To see if the Town will vote to elect the Town Clerk for a three-year term rather than a one-year term.

Moderator Robert Johnson declared this Article illegal as it had to be submitted by petition and was not.

ARTICLE 15: To see if the Town will vote to instruct the Town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within this Town of Boscawen unless and until the proposed site of the proposed storage of disposal has been approved by the voters of the Town at the annual Town Meeting by written ballot.

Larry Bird moved the article be accepted; the motion was seconded by Claire Clarke. Discussion: Joy Sloane moved the article be amended to read "from the Seabrook nuclear plant or any other source". . . . The amendment was seconded by Claire Clarke and the motion was carried. There being no further discussion, the amended article was adopted.

ARTICLE 16: To see if the Town will vote to give the Selectmen authority to negotiate an agreement with the Boscawen Congregational Church, U.C.C. for the transfer of the Town Hall to the Boscawen Con-

gregational Church, U.C.C. (By Petition)

Dorothy Sanborn moved the Article be passed over; no second was made. Alan Grill moved the Article be accepted; the motion was seconded by Gregory Homan. Discussion: Although it really isn't necessary for the townspeople to give permission to have the Selectmen "talk" with the Church trustees, the Selectmen preferred to know how the residents felt and receive some direction; the Town owns the hall only—the Church owns the land it rests on and also the Church. The townspeople present agreed the situation is not ideal, but unique in the mixture of Church and State. The Church is experiencing growth problems. There being no further discussion, the Article was defeated.

ARTICLE 17: To see if the Town will vote to raise and appropriate a sum not to exceed eight hundred fifteen dollars (\$815.00) to contribute to a regional Household Hazardous Waste Collection Program provided that the Board of Selectmen approves the terms of the Town's participation in the Program. This Program will enhance the proper disposal of hazardous household products such as paint thinners, solvents, pesticides and the like. (By Petition).

Larry Bird moved the Article be accepted; the motion was seconded by Roger Sanborn, Jr. Discussion: Nineteen cars representing thirty families participated in the program which benefited the entire community by

having the materials properly disposed of.

Maureen Jackson moved the article be amended to read "four hundred seven dollars and fifty cents (\$407.15); there being no second; the amendment was defeated.

There being no further discussion of the original article; the motion was carried.

ARTICLE 18: To see if the town will vote to return the Old Home Day Celebration to the Boscawen Community Park on King Street as opposed to having it at the Boscawen Town Park on Depot Street. (By Petition).

Roger Sanborn, Jr. moved the article be accepted; the motion was seconded by Tammy Moore. Discussion: It was evident the petitioners have not sufficiently communicated with the Church Trustees and the Old Home Day Committee. The Article was defeated.

ARTICLE 19: To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the town until the taxes are paid to the Treasurer.

Larry Bird moved the article be accepted; the motion was seconded by

Joy Sloane. There being no discussion, the motion carried.

ARTICLE 20: To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale or otherwise acquired and such sale to be at public auction with the Selectmen reserving the right to accept or reject any or all bids.

Claire Clarke moved the article be accepted; the motion was seconded by Larry Bird. Discussion: As is past practice, all notices will be publicly announced. There being no further discussion, the motion was carried.

ARTICLE 21: To see if the Town will vote to authorize the Selectmen to make application for and to accept and to expend on behalf of the Town any and all advances, grants, or other funds for Town purposes which may now or hereinafter be forthcoming from the U.S.A. or the State of New Hampshire or any Federal or State agency.

Claire Clarke moved the article be accepted; the motion was seconded

by Alan Grill. There being no discussion, the motion was carried.

ARTICLE 22: To see if the Town will vote to authorize the Selectmen to accept and to expend on behalf of the Town private gifts and contributions for Town purposes.

Joy Sloane moved the article be accepted; the motion was seconded by Claire Clarke. There being no discussion, the motion was carried.

ARTICLE 23: To transact any other business which may legally come before this meeting.

Joy Sloane discussed her work in assigning house numbers and street names for all residences in the Town of Boscawen. She requests everyone check the prepared lists and make necessary changes prior to the final submission to the Postmaster.

Rick Trombly expressed his thanks on behalf of the Town and those present at the Meeting gave their expressed approval.

Moderator Robert Johnson announced his resignation as Town Moderator for the past 30 years; The townspeople gave him a standing ovation in recognition of his devotion to the Town of Boscawen.

David Plourde moved adjournment of the meeting at 9:40 P.M.

Respectfully submitted,

Barbara M. Holmes, Town Clerk

ZONING OFFICER'S REPORT

Following a special Town Meeting October 7, 1986 for a one year moratorium on subdivisions of more than four lots, funds were voted at the regular Town Meeting March 10, 1987 to update the twenty-year-old Master Plan, resulting in a good fifteen months work on the part of town officials and volunteer townspeople. Updated subdivision and site plan review regulations have been completed and became effective November 10, 1987.

Zoning Regulations have now been updated into a more precise, logical and easier understood form, simpler for the Zoning Officer to explain and work with, and for the general public to use. I heartily endorse your acceptance of these revisions at the special Town Meeting scheduled for late March or early April.

The revised Zoning Map is also for your consideration and reflects present land use, as well as plans for future land use. These are steps in the overall Master Plan. A Wetland Ordinance is yet to have a public hearing,

as it is still in draft form.

The work load of the Zoning Officer has increased each year, due in part to the willingness of townspeople to comply with regulations, as well as to the increasing number of dwellings, business and industrial growth.

CERTIFICATES OF ZONING COMPLIANCE

April 7, 1987—December 29, 1987

New Construction*	16
Additions	34
Miscellaneous	46
	96

^{*}Includes six new homes

Robert P. Knowlton Zoning Officer

REPORT OF ZONING BOARD OF ADJUSTMENT

In addition to the regular hearings and appeals which the Zoning Board of Adjustment conducted during 1987, several members of the board were involved in the master plan revision process that began over a year ago. State law requires that the town develop an updated master plan. Part of that process is to revise the zoning ordinance and planning regulations.

State law requires revision of the zoning ordinance once the master plan revision is undertaken. This is because a zoning ordinance must bear a reasonable relationship to the town's master plan. The new proposed zoning ordinance will be presented to the voters of Boscawen soon after

the Planning Board approves a revised Master Plan.

The existing zoning ordinance is archaic. While the proposed ordinance relates to the proposed master plan revision as required by state law, the existing ordinance does not. It would be, therefore, subject to challenge once a revised Master Plan is approved by the Planning Board. That alone is reason enough to vote in favor of the proposed ordinance. Some of the major changes in the zoning ordinance are particularly worthy of mention, although there is no way to touch on them all in this short report.

The proposed ordinance deals with manufactured housing in the manner required by state law; the existing ordinance does not. Without approval of the proposed ordinance, the town would not be in compliance with state law. The courts have been strict in applying state law regarding manufactured housing in the absence of local ordinances. The proposed ordinance is the only way Boscawen will be allowed to have a say on this matter.

In the existing ordinance there are not sufficient controls over condominiums, cluster zoning or multi-family units that might be built in the future. Such development cannot legally be stopped and is probably inevitable. The proposed ordinance contains provisions that will allow the town to guide development of this type of housing when pressure for it hits the town.

There are also changes in lot size proposed in the new ordinance. These are necessary because the courts have been striking down lot size ordinances that are considered large and that are not broken down by

It is also very important for everyone to realize that every currently legal existing use of land or buildings that might be affected by the proposed zoning ordinance is grandfathered. The proposed ordinance is not dictating changes. It is a tool for guiding Boscawen's future growth.

Undoubtedly no one person in town will be happy with every single provision in the proposed zoning ordinance. But the process of writing new ordinances is one of democracy and compromise that leads to the best ordinance for the town, taking into account the differing views of its citizens and working out the best way to reconcile those views. The proposed ordinance will bring Boscawen into compliance with state law requirements. A tremendous amount of work has gone into the master plan revision process and into ordinance and regulation revision. Those of you who volunteered to be involved in working on these projects are commended and thanked. The Central New Hampshire Regional Planning

commission helped enormously. Next time the town undertakes such a project, which it must do periodically according to state statute, as many townspeople as possible should volunteer to get involved; that is democracy as its best.

Respectfully submitted,

Claudia Damon, Chairman

Margaret E. Cotter

3ret A. Chapman

ohn A. Roby

BIRTHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1987

Michael Robert McKerley, Jr. Stephen Patrick Szymkowski Margaret Gertrude Homan Benjamin Michael Warren Stephanie Marie Chapman essica Emily Huyghebaert Kimberly Lynn Turgeon Meghan Ashlee Paquette Andrew George LeBrun Morgan Violette Young Brandon Alan Swenson Amanda Marie Mullen Caitlin Leigh Harrison Andrew Stephen Roby Amanda Marie Dever Matthew Joseph Roby Tamara Jean Dukette Kendra Kay Hartman Scott William Wright Ryan Michael Vezina ames Joseph Homan Aimee Jo Wentworth Laura Rachel French Sarah Teresa Wright Mason Russell Kelly ames Robert Colby enny Lynn Dragon Soxanne Lee Prisby oseph Smallets, Jr. John Henry Mason Caitlin Womble Name of Child Place of Birth Concord \square oncord Concord Concord Concord Concord Concord Hanover Concord Concord Concord Concord Concord Concord Concord Concord Nashua Date of Birth February 17 February 25 February 28 anuary 10 anuary 13 anuary 29 anuary 22 August 23 August 23 August 9 March 10 March 12 August 3 August 5 March 12 April 25 August 3 March 7 April 17 April 22 April 22 May 21 May 21 May 22 June 22 June 25 April 27 April 28 July 19 July 22 May 9

Konrad M. Szymnkowski Thomas F. Huyghebaert Sheldon A. Dukette, Sr. William J. Mullen, III Raymond E. Paquette Richard S. Young, Jr. Michael R. McKerley Craig D. Wentworth Ronald L. Hartman William I. Womble William C. Dragon Gregory B. Homan Gregory B. Homan William P. Vezina George A. LeBrun David N. Turgeon ohn Russell Kelly Michael H. Dever Russell N. Wright Stephen J. Prisby Ronald J. Wright David L. French Gus A. Swenson ohn A. Warren Name of Father Brian P. Mason oseph Smallets ames M. Colby ames Harrison

Genevieve A. Harnden Christine L. Demary Paulette A. Arsenault Sharon A. McCallum Ferry L. LaBrecque Debra L. Stanistreet Susan A. Topolosky Kelley M. Morrison Margaret E. Cotter Jori B. Beauregard Shirley A. Seekamp Diane M. Pillsbury udith E. Harding aurie M. Vezina Virginia L. Smith Barbara L. Bond 3arbara J. Drexel Patricia A. Breen Patricia A. Breen Pamela J. Angus Name of Mother Karen A. Jordan Susan E. Sweatt Patricia A. Voll Jvnn Parkinson Suzanne Smart Jammy R. Bill Kelly A. Foote Savitri Gosine Gaylynn Hall Lisa A. Witt

Terry L. Keeler Diane Simpson I ori A Fedor	Dana A. Sundblad	Denise M. Dukette	Denise M. Dukette	Denise L. Smith
Robert L. Ballantyne, Jr. Timothy K. Hubbard David I Bindand	Douglas J. Stevens	Daniel W. Flanders, Jr.	Daniel W. Flanders, Jr.	Lewis T. Corsack
Rachel Karen Ballantyne Joshua James Hubbard Shondan Portrick Tax Bingand	Daniel Charles Stevens	Cassandra Lynn Flanders	Dedra Marie Flanders	Desiree Lauren Corsack
Concord	Concord	Concord	Concord	Hanover
August 31 September 6	October 16	November 8	November 8	December 17

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

Barbara M. Holmes, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1987

annal \ I !	Kriice Kameev	Roceauron	Sharon I Hartford	Rocoguen
2. hanson, 2	Lames C Ham In	Bosonian	Mishala Rosh	Concord
ebruary o	paines C. Main, Jr.	Describe	Town: I Venler	December
eoruary 14	nobert L. banantyne	DOSCAWEII	I elly L. Nedel	Doscawell
Viaren 14	Daniel R. Laurion	Boscawen	Jamee A. Lindn	Manchester
March 14	Colin G. Ingram	Franklin	Daureen Bolduc	Boscawen
March 28	Luke J. Kendall	Boscawen	Wendy L. Murphy	Boscawen
March 29	Robert G. LaBonte	Boscawen	Kathy A. Davis	Boscawen
April 11	Gerard C. Poulin, Jr.	Boscawen	Lisa A. Schulte	Boscawen
April 18	Paul L. Thibodeau	Boscawen	Barbara A. Kingsbury	Concord
April 26	Alan A. Poliquin	Boscawen	Susan M. Bourgeois	Boscawen
May 16	Charles H. Dziura	Barrington	Deborah A. Welch	Boscawen
June 5	William C. Dragon	Boscawen	Lisa A. Witt	Boscawen
June 12	Nicholas C. Georges, Jr.	Boscawen	Patricia A. Rivet	Boscawen
June 21	Edward W. Bassett	Boscawen	Tammy R. Welch	Boscawen
July 4	Chris J. Smith	Boscawen	Jennifer M. Wyss	Boscawen
July 11	David G. Omdal	Hunt Valley, PA	Dawn H. Erickson	Boscawen
July 28	Guy E. Sherman	Boscawen	Michelle A. Come	Boscawen
August 15	Russell M. Wilson	Boscawen	Susan J. Elliott	Boscawen
August 15	Barry R. Mitchell	Boscawen	Cynthia L. Parent	Boscawen
August 28	Carlton E. Sweetser	Boscawen	Marcia A. Bird	Boscawen
August 29	David W. Malcolm	Boscawen	Pamela J. Stevens	Boscawen
August 29	Mark C. Leber	Andover	Amy L. Sloane	Boscawen
September 1	Richard H. Davis	Boscawen	Louise Barlow	Penacook
September 12	Christopher J. Dash	Boscawen	Deborah A. Kibbee	Penacook
September 12	Derek R. Hartford	Boscawen	Julie L. LaClair	Boscawen
September 19	Kevin J. Beaudoin	Boscawen	Tina M. Desruisseaux	Boscawen
September 19	Daniel J. LaBonte	Concord	Rena M. Brown	Boscawen
October 3	Robert G. LaClair	Boscawen	Peggy S. Miner	Franklin
October 10	James E. Mitchell	Boscawen	Pamela L. Guimond	Boscawen
November 1	Kirk M. Stephens	Boscawen	Cheryl A. Reagan	Concord
November 7	Daniel A. Estee	Boscawen	Kelly A. Bedard	Boscawen
November 7	Scott E. Weeks	Boscawen	Lynn M. Lemon	Boscawen
November 21	Douglas A. Jones	Boscawen	Lisa A. Wescott	Salisbury
November 27	Edward A. Deshaies	Boscawen	Melanie K. Mullin	Boscawen

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

Barbara M. Holmes, Town Clerk

DEATHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1987

Name of Mother	Mary Montague	Lottie Marston	Delima Beauschesne	Alice M. Breed		Nora Mae Chennette	Lillian Weed	Myrtle Roberton	Unknown	Louise Geddis	Unknown	Ruby M. Williams	Garce Wilber	Unknown	Nellie M. Philbrick	Hattie S. Wentworth	Julie Roulx	Edith Seagraves	Julia Richardson	Lizzie A. Aiguier	Unknown	Azilda Lanoue	Elizabeth Studley	Alice Tuttle	Helen C. ——	Ruby French	Bernice Jameson	Jessie Raymond	Irene McManus	Matilda Reinstrom	
Name of Father	Edmund Barrett	Edward S. Webster	Telesphor Hamel	Unknown Eno	1	Ernest T. Miner	J. R. Hodgkins	James Thomson	Alfred Amundson	Napoleon Lampron	Marl D. Chase	James M. Lull	Wilfred Sheehan	Unknown	Clifton R. Brown	Warren A. Merrill	Thomas E. Gagne	John McGovern	Almon Denish	Vaiden B. Sweeney	Unknown	David Armstrong	William P. Minor	Osear Batchelder	Carl J. Wilson	Arthur Skoog	George N. Watterson	Leroy Glines	Leonard Fauser	James Wright	
Name of Deceased	Elizabeth D. Winston	Phyllis R. Nutter	Ovila Hamel	Kathleen Mary Doucette	Emery S. Fisher	Ernest P. Miner	Bethelyn M. Elwell	Gladys Heek	John Emerson	Georgianna L. Marston	Merle C. Tonkin	Richard C. Lull	Grace V. Cutting	Robert K. Hale	Marilyn J. Brown	Miner D. Merrill	Mathilda R. Hebert	Gertrude M. Simpson	Merton R. Denish	Anna Barthelow Sweeney	James Thomas	Charles D. Armstrong	Clara Doris Minor	Viola Jennetta Defosses	Helen C. Helmholtz	Beatrice E. Bonnette	George F. Watterson	Mary G. Fife	Beverly J. Estey	James Wright, Jr.	
Place of Death	Boscawen	Boscawen	Boscawen	Boscawen	Pennsylvania	Concord	Boscawen	Boscawen	Boscawen	Boseawen	Boseawen	Boscawen	Boscawen	Boseawen	Boseawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boseawen	Boseawen	Boscawen	Boscawen	Boscawen	Boscawen	Concord	Concord	-
Date of Death	January 14	January 15	January 15	January 17	January 17	January 18	January 21	January 22	January 23	January 25	January 28	February 1	February 8	February 9	February 10	February 12	February 13	February 13	February 16	February 18	February 20	February 22	February 23	February 25	February 27	February 28	March 3	March 5	March 7	eMarch 8	1 1 1 1

Mary Duclos Viola Dean Francisco Olivera Cora Annis Mary Duke Unknown Daisy Bell Cora Abbott Miniola Smith Rebecca Abbott Unknown Idella J. Smith Anne Holden Ada E. Gifford Nellie D. Demis Mary Thayer Rosa Faboti Alice Bean Josephine Huntley Aleda Tausegnaut Lottie Lewis Della Hadley Myrtle Lord Ellen Ryan Jennie Caldbeck Madeli Huckins Sadie Abbott Unknown Georgia —— ——— Eirine Cardere Lillian Beede Florina Bourque Bernice Thombs	Carry Campbell May Agnes Lorin
Joseph LeBlanc Alvin Eaton John Victorino Amaral George Heath John Sewell Manuel Costa Manuel Costa Melvin Eastman Ralph Pollard Arthur Gilbert Robert Henry Edwin P. Frock Herbert L. Knowlton Michael Burke David A. Locklin Ezra W. Stanley Theodore West Frank Pietraallo Joseph Jackson Henry E. Conant Francis E. Tessier Myron Hayes Edwin Thomas Charles Heath Patrick Kemy William Noonan Joseph Rogers George Lambert Unknown Edward Drake Earl Rowe, Sr. John Bourgeois Archie A. Garland Frank Parent	Anthony Cratton Henry E. Parker
Rose A. York Alvin J. Eaton John Victorino Amrol, Sr. Fern H. Liscomb Jessie P. Sewell Mary C. Westgate Florence E. Ford Albertine C. Quimby Arthur F. Henry Marian L. Gosse Mary Irene Barrett Jane Perchal Albert K. Locklin Madeline J. Corney Marion E. Griffin Lawrence A. Pietraallo Gladstone Jackson Cleo L. Lewis Vera T. Presby Olive G. Watson Mary A. Reynolds Ethel G. Guilbault Lesley Welcome Gladys M. Downs Arthur Boyer Harvey W. Drake Kenneth Rowe Mary E. Thibault Beatrice B. Girard Leonie M. Racine Rena Merzill Bradford	Mattie Corcoran Zilpha A. Welch
Boscawen	Boscawen Boscawen
March 14 March 15 March 15 March 15 April 3 April 19 April 19 April 19 April 22 April 22 April 23 April 25 May 1 May 17 May 21 June 2 June 2 June 20 June 20	July 28 August 6

Mary E. Murnaghan Margaret Walsh Julia Murphy Angelina Graziano Belle Worthen Elizabeth —— Florence Freeman Josephine L. Barrett Elizabeth Sherman Anna —— Susan Sears Saline Shaw Mary Roach Bertha Perry Bertha Perry Bertha Irish Betty G. Lanier Exencite Charrette Harriet Whitcomb Amie F. Flanders Edith Colby Mabel F. Warren Mary Ann Barrett Jean C. Kellie Unknown Etta May Hurd Mary Blaimey Exild —— Annie Hanson Camille Larochelle Ona I. Richardson Unknown Camille Larochelle Ona I. Richardson Unknown Anna Gebeau Mary Ann Mahar Louise Cady
John H. Carr Patrick Canfield Erving George Rocca Moron Major Wheeler George Morrison Unknown Nickerson John Brickett George Hoisington Malcolm J. Dunsmore John Zwick William Worsley Charles Keniston John B. Rocatto Galvin R. Geer Daniel Washburn Robert A. Davis Pierre Cote William Woodworth Rosco Boyce Charles Blake William Woodworth Rosco Gorney Ernest Newbold Unknown —— Wasak Roscoe Ernest Grant Jacob Corney Ernest Newbold Unknown —— Wasak Roscoe Ernest Grant James Johns Ulric Lessard Peter Smith Modeste Hamel Harry E. Houston George Chagmon Walter Cassavaugh William Embelton James P. Diamond
Marion E. Murphy Margaret M. Gilhooley Hazel Whittier Rose M. Walker Nellie Gebo Rilla A. Finnigan Alice M. Sherlock Anna B. Allen Bessie M. Giddings James A. Dunsmore Emily Z. Simpson Ralph William Worsley Fannie K. Silver Edwina M. Comnor Harold H. Geer Dora Mae Mack Mark A. Davis Olive Simard Elsie W. Greeley Robert P. Boyce Earline B. Dalrymple Iola L. Olson Eldon J. Corney Mary G. Spielberger Josephine A. Gut Edwina R. Hebbard Mary G. Spielberger Josephine A. Gut Edwina R. Hebbard Martha Brunel Ovila Peter Lessard Ermina H. Smith Eva Mondor Nellie May Houston Cora C. Miner Elsie Dukette Harold Embelton Katherine L. Riley
Boscawen Concord Concord Concord Concord Concord Boscawen
August 10 August 10 August 13 August 13 August 28 August 31 September 8 September 8 September 22 September 23 September 24 September 24 September 25 Cotober 1 Cotober 1 Cotober 1 Cotober 18 Cotober 20 Cotober

Carrie Wescott Bridget Malone Eliza Jane Gay Nettie M. Hunkins Alice Cauldwell Emma Gebo Louise Meyers Odele Fillion Sophia Hanson Luvia M. Tenney Flora Disher Albina Bishop Alice Cope Maria Cassile
Wanton Tucker Joseph Christopher George James Murray Horace W. Tarlton Frank Wendell Sampson Charles Valade Robert J. Pye Eugene Dargie Charles Andrews George Patten James Stanley Ernest Martel Samuel K. Feemster Libertore Riccio
Bernice M. Heman Alice C. Gillis Mary C. Murray Mary T. Bowne Charles Francis Sampson Omer J. Valade Josephine P. Bigelow Amedia Dargie Eva A. Vandebogart Katie L. Baker Morris Stanley Ora Belanger Roy F. Feemster Gertrude C. Gutekunst
Boscawen Boscawen Boscawen Franklin Boscawen
November 18 November 22 November 26 November 29 December 2 December 3 December 4 December 4 December 15 December 15 December 15 December 21 December 22 December 22 December 22 December 22

Barbara M. Holmes, Town Clerk I hereby certify that the above return is correct according to the best of my knowledge and belief.

PENACOOK-BOSCAWEN WATER PRECINCT

WARRANT FOR ANNUAL MEETING

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

You are hereby notified to meet at the Boscawen Town Hall in Boscawen in said Precinct on the 29th day of March, 1988 at 7:30 o'clock in the evening, to act upon the following subjects:

- 1. To hear the reports of the Precinct officers and pass any vote relating thereto.
- 2. To choose all necessary Precinct officers for the ensuing year.
- 3. To see if the Precinct will vote to raise and appropriate the amounts listed in the budget for 1988.
- 4. To see if the Precinct will vote to raise and appropriate a sum of \$30,000.00 Water System Improvement Equipment.
- 5. To authorize the Precinct Commissioners to borrow money in anticipation of Precinct Taxes and other revenues for the year and to issue notes therefore at such time within one year and at such place as the Precinct Commissioners shall determine.
- 6. To see if the Precinct will vote to give the Commissioners authority to transfer any unexpended balances of money from one appropriation to another.
- 7. To transact any other business which may legally come before the meeting.

Given under our hands and seal this 18th day of January, 1988.

James Hewey, Sr. Charles Scheys Everett Blaise

A true copy of Warrant: Attest

James Hewey, Sr. Charles Scheys Everett Blaise

PENACOOK-BOSCAWEN WATER PRECINCT 1988 BUDGET

		Commissioners
	Expenditures	Budget
	Prior Year	Current Year
Superintendent's Salary	\$ 15,399.80	\$ 16,000.00
Clerical Salary	4,554.62	5,200.00
Commissioners Salary	1,125.00	1,200.00 5,000.00
Pumping Station Labor	3,156.03 168.00	1,000.00
Pumping Station Supplies & Exps.		7,000.00
Purification Supplies & Exps.	4,818.75	
Propane & Fuel	1,203.44	2,000.00
Power Purchased	13,265.73	13,000.00
Telephone	1,143.89	1,400.00
Distribution Labor	6,114.97	7,500.00
Distribution Supplies & Exps.	5.57	1,500.00
Repairs to Mains	3,884.22	5,000.00
Repairs to Services	3,605.13	3,500.00
Repairs to Hydrants	2,081.90	3,000.00
Repairs to Meters	0	33.00
Commercial Supplies & Exps.	1,832.46	3,000.00
Payroll Expenses	4,033.91	5,000.00
Property Taxes	895.10	1,500.00
Legal Audit	4,217.50	2,000.00
Insurance	5,483.00	7,000.00
Truck & Equipment Exps.	1,272.51	2,500.00
Group Insurance	5,591.88	5,000.00
Repairs to Structures	310.75	400.00
Repairs to Water Storage	-0-	185.00
New Mains to Replacement	0	F 000 00
of Old Mains	_0_	5,000.00
New Services	339.25	2,500.00
Hydrants & Meters	722.01	2,500.00
Engineering	_0_	7,500.00
Corrosion Control Equipment	8,000.00	-0-
Evaluation of Water System	12,000.00	_0_
Water System Improvement Equipment	_0_	30,000.00
Principal of Debt	19,500.00	17,500.00
Interest on Debt	6,159.12	5,261.13
TOTAL APPROPRIATIONS		
OR EXPENDITURES	\$130,884.54	\$169,179.13

PENACOOK-BOSCAWEN WATER PRECINCT COMMISSIONERS' REPORT

The Weston Engineering Firm has been hired by the Precinct to explore the possibility of deep wells rather than the cost of building a Water treatment Plant at Walker Pond. Congress has passed the "Safe Drinking Water Act", which will take effect in 1992 and will place a financial burden on the water departments serving less than 10,000 customers.

The Precinct levied a flat rate on per family unit in 1987 to \$35.00 and

will be raising the rate on per family unit to \$50.00 in 1988.

We would like to wish Earl Houston, who has been very dedicated to the needs of the Water Precinct, the very best of health and happiness in his retirement. The Precinct misses him, but had very good luck in hiring Peter Miner who has many credentials in the water field and should be an asset to the Precinct.

Respectfully submitted,

James Hewey, Sr. Charles Scheys Everett Blaise

PENACOOK AND BOSCAWEN WATER PRECINCT BALANCE SHEETS December 31, 1987 and 1986

ASSETS

TRUUMAU	1987	1986
Current Assets:		
Cash	\$ 58,214	\$ 14,610
Accounts receivable	6,744	5,853
Inventories (Note 1)	3,414	3,534
Prepaid expenses	275	275
Deposits	350	350
Total Current Assets	68,997	24,622
Property and Equipment (Note 2):		
Utility plant in service	1,025,915	1,004,854
Less — Accumulated depreciation	445,711	420,533
Total Property and Equipment — Net	580,204	584,321
	\$649,201	\$608,943
LIABILITIES, CONTRIBUTIONS AND RET Current Liabilities:		
Accounts payable	\$ 25,931	\$ 2,950
Current maturities long-term debt	17,500	19,500
Total Current Liabilities	43,431	22,450
Long-Term Debt, less current portion (Note 2)	90,000	107,500
CONTRIBUTIONS:		
In aid of construction .	17,158	16,087
Municipal investment	186,600	186,600
Total Contributions	203,758	202,687
Retained Earnings	312,012	276,306
	\$649,201	\$608,943

See notes to financial statements

PENACOOK AND BOSCAWEN WATER PRECINCT FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 1987 AND 1986 AND AUDITORS' OPINION

Board of Commissioners Penacook and Boscawen Water Precinct

We have examined the balance sheets of the Penacook and Boscawen Water Precinct as of December 31, 1987 and 1986, and the related statements of revenues, expenses and retained earnings, and changes in financial position for the years then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinon, the financial statements referred to above present fairly the financial position of the Penacook and Boscawen Water Precinct as of December 31, 1987 and 1986, and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Carey, Vachon & Clukay

January 4, 1988

Board of Commissioners Penacook and Boscawen Water Precinct

We have examined the balance sheets of the Penacook and Boscawen Water Precinct as of December 31, 1987 and 1986, and the related statements of revenues, expenses and retained earnings, and changes in financial position for the years then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule is presented for additional analysis and is not a required part of the financial statements of the Penacook and Boscawen Water Precinct. The supplemental schedule is presented in accordance with the requirements of the New Hampshire Department of Revenue Administration which differ from generally accepted accounting principles. The information has been subjected to the auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Carey, Vachon & Clukay

January 4, 1988

PENACOOK AND BOSCAWEN WATER PRECINCT STATEMENTS OF INCOME AND RETAINED EARNINGS Years Ended December 31, 1987 and 1986

Operating Revenues:	1987	1986
Rental income	\$ 35,839	\$ 22,081
Metered income	18,180	16,703
Taxes	96,497	61,216
Miscellaneous income	694	361
	151,210	100,361
Operating Expenses	109,345	98,307
Income from Operations	41,865	2,054
Other Income (Expense)		
Interest expense	(6,159)	(7,109)
Loss on disposition of equipment		(6,819)
Total Other Income (Expense)	(6,159)	(13,928)
Net Income (Loss)	35,706	(11,874)
Retained Earnings, Beginning of Year	276,306	288,180
Retained Earnings, End of Year	\$312,012	\$276,306

See notes to financial statements

PENACOOK AND BOSCAWEN WATER PRECINCT STATEMENTS OF CHANGES IN FINANCIAL POSITION Years Ended December 31, 1987 and 1986

	1987	1986
Sources of Working Capital:		
Net income (loss)	\$35,706	(\$11,874)
Add items not requiring working capital:	AF 150	24 ==2
Depreciation	25,178	24,753
Loss on disposition of assets		6,819
Working capital provided by operations	60,884	19,698
Contributions in aid of construction	1,071	3,651
Total	61,955	23,349
Uses of Working Capital:		
Additions to property and equipment	21,061	19,781
Reduction of long-term debt	17,500	19,500
Total	38,561	39,281
Increase (Decrease) In Working Capital	\$23,394	(\$15,932)
Changes in Working Capital Components:		
Increase (decrease) in current assets:	\$43,604	(\$14,788)
Accounts receivable	φ45,004 891	399
Inventories	(120)	000
Prepaid expenses	(120)	(232)
9	44,375	(14,621)
(Increase)decrease in current liabilities:		
Accounts payable	(22,981)	(1,311)
Current maturities long-term debt	2,000	, ,
	(20,981)	(1,311)
Increase (Decrease) in Working Capital	\$23,394	(\$15,932)

See notes to financial statements

PENACOOK AND BOSCAWEN WATER PRECINCT NOTES TO FINANCIAL STATEMENTS December 31, 1987 and 1986

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Penacook and Boscawen Water Precinct (the Precinct) conform to generally accepted accounting principles as applicable to governments which operate utilities that are financed and accounted for in a manner similar to private business enterprises, except as indicated.

Basis of Accounting

The Precinct's financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when they are incurred. Estimated amounts have not been recorded for services rendered but not billed as of the close of the year as required by generally accepted accounting principles. Interest on General Obligation Debt is recognized when due rather than when incurred in accordance with State requirements. The Precinct believes that the effects of these departures are immaterial to these financial statements.

Utility Plant in Service and Depreciation

Utility plant in service is stated at cost. Depreciation is provided over the estimated useful lives of the various components using the straight-line method. Estimated useful lives are as follows:

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

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

Inventory of Materials

Inventories of materials consist of water system materials and supplies and are valued at cost.

Retirement Plan

The Precinct participates in the New Hampshire Retirement System, which is a multi-employer defined benefit program. The system covers substantially all full-time employees and requires that both employees and the Precinct contribute to the plan, which provides retirement, disability and death benefits. The Precinct's contribution for the year ended December 31, 1987 was \$1,315.

As of December 31, 1987 the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits are not available.

Cash

The Precinct's cash at December 31, 1987 consists of deposits with a book balance of \$58,213.67 and a bank balance of \$75,666.63. The bank balance is fully insured by the federal depository insurance.

NOTE 2 — UTILITY PLANT IN SERVICE

A summary of utility plant in service component balances at December 31, 1987 and 1986 is as follows:

	1987	1986
Water Supply Land	\$ 16,967	\$ 16,967
Water Supply Structure	3,592	3,592
Pumping Station Structure	57,390	57,390
Water Storage Structure	258,628	258,628
Water Department Garage	18,249	18,249
Pumping Station Equipment	58,987	50,987
Mains	512,069	512,069
Services, Hydrants and Meters	52,988	51,927
Engineering	18,394	18,394
Other Equipment	14,651	14,651
	1987	1986
Construction in Progress	14,000	2,000
Total	1,025,915	1,004,854
Less Accumulated Depreciation	445,711	420,533
Net	\$580,204	\$584,321

NOTE 3 — LONG-TERM DEBT

Under State law, long-term debt is a direct obligation of the Precinct for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located in the Precinct.

Following is a summary of long-term debt at December 31:

\$250,000 Water Bond Issue of 1974. Payable in annual installments of \$12,500 through May 1994. Interest payable semi-	1987	1986
annually at rates from 4.85% to 5.65% \$121,000 Water Bond issue of 1967. Payable in annual installments of \$5,000 through March 1991. Interest is payable semi-annually at 4.2%	\$ 87,500 20,000	\$100,000 25,000
\$40,000 Water Bond Issue of 1967. Payable in annual installments of \$2,000 through April 1987. Interest is payable semi-annually at 4.5%		2,000
Less Current Maturities included in Current Liabilities	107,500 17,500	127,000 19,500
	\$ 90,000	\$107,500

The annual requirements to amortize the outstanding debt as of

December 31, 1987, including interest payments of \$18,882 are as follows:

Year Ended	
December 31	Amount
1988	\$22,761
1989	21,882
1990	20,990
1991	20,074
1992	14,268
1993-1994	26,407

NOTE 4 — PROPERTY TAXES

The Precinct is empowered by State law to raise taxes based upon the valuations of real property located within its boundaries. The property taxes are collected by the municipal governments of Boscawen and Concord. In 1987 tax levies from Boscawen and Concord were \$85,434 and \$4,988 respectively.

PENACOOK AND BOSCAWEN WATER PRECINCT SCHEDULE OF BUDGETARY EXPENSES BUDGET AND ACTUAL

Year Ended December 31, 1987

BUDGETARY EXPENSES	Budget	Actual (Variance Favorable Unfavorable)
Superintendent's salary	\$ 15,400	\$ 15,400	
Clerical salary	4,560	4,555	\$ 5
Commissioners' salaries	1,200	1,125	Ψ 75
Equipment repair labor	1,200	391	(391)
	5,000	3,156	1,844
Pumping station labor Pumping station supplies	5,000	5,100	1,044
and expenses	1,300	168	1,132
Purification system supplies	1,500	100	1,102
and expenses	6,000	4,819	1,181
Propane and fuel	1,803	1,204	599
Purchased power	13,000	13,266	(266)
Telephone	1,400	1,144	256
Distribution labor	6,400	6,115	285
Distribution supplies and	0,400	0,110	200
expenses	700	6	694
Repairs to structure	400	311	89
Repairs to mains	4,000	3,884	116
Repairs to mains Repairs to water storage	185	0,004	185
Repairs to water storage Repairs to services	2,500	3,605	(1,105)
Repairs to hydrants	3,000	2,082	918
Repairs to meters	33	2,002	33
Commercial supplies and	_ 00		00
expenses	2,000	1,832	168
Payroll expenses	4,400	4,034	366
Property taxes	1,000	895	105
Group insurance	4,800	5,592	(792)
Legal and audit	1,300	4,217	(2,917)
Insurance	3,500	5,483	(1,983)
Truck and equipment	5,555	0,100	(1,000)
expenses	3,500	882	2,618
New or replacement mains	5,000		5,000
New services	2,500	339	2,161
Hydrants and meters	2,500	722	1,778
Engineering	6,500		6,500
Pumping station equipment	8,000	8,000	,,,,,,
Evaluation of water system	12,000	12,000	
Principal of debt	19,500	19,500	
Interest on debt	6,159	6,159	
Total Budgetary Expenses	\$149,540	\$130,886	\$18,654
Total budgetary Expenses	Ψ140,040	Ψ100,000	Ψ10,004 ======





