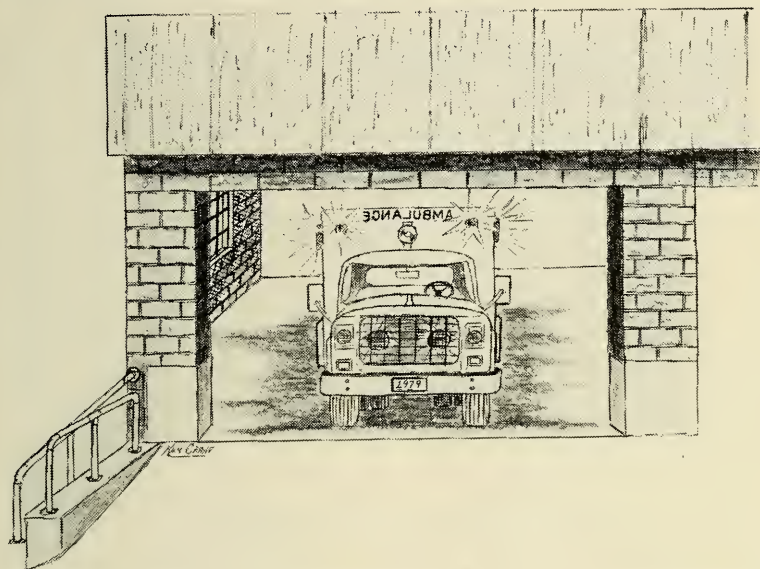


camp
52.07
24
79

ANNUAL REPORT



Town of Lancaster, N.H.

1979

University of New Hampshire
Library

Cover drawing depicts that part of the new addition to the Town Garage for Ambulance Storage.

ANNUAL REPORT
1979

Lancaster,
New Hampshire

Table of Contents

Directory of Officials	3
Report to the Citizens	6
Town Budget	7
Board of Assessors	10
Taxes, Revenues and Tax Rate	11
Budget Summary	12
Town Clerk Report	14
Planning and Zoning	15
Elections and Registration	18
District Court	20
Police Department	21
Fire Department	24
Public Works	25
Municipal Cemeteries	26
Public Welfare	27
Weeks Memorial Library Librarian's Report	28
Weeks Memorial Library Treasurer's Report	29
Ambulance Service	30
Public Health	31
Town Warrant	33
Debt Service	37
Advertising — Promotional	39
Colonel Town Recreation Program	41
Colonel Town Income Spending Committee	44
Colonel Town Trust Fund	46
Report of Audit	48
Summary of Warrants	75
Summary of Tax Sale Accounts	77

Directory of Officials

ELECTED OFFICIALS

Term Expires

Selectmen

Larry T. Connary	1980
Norman Cross	1981
Michael W. Beattie	1982

Moderator

Robert D. Calamari	1980
--------------------	------

Town Clerk

Dorothy H. Willson	1981
--------------------	------

Town Treasurer

Ann M. Grondin	1981
----------------	------

Supervisors of Check List

Robert C. Rich	1980
Wilbur M. Schurman (resigned)	
Constance Cardinal (appointed)	1982
Agnes Moody (deceased)	
Dean Wesson (appointed)	1984

Trustees of Trust Funds

Daniel J. Truland	1980
Dennis Merrow	1981
Mary Jane Falkenham	1982

Library Trustees

James B. Fitch, Treasurer	1980
Beth Hancock	1981
Ann E. Bottoms	1982

Col. Town Investment Committee

Robert V. Johnson	John Oleson	O. Leo Connary
James Fitch	Hugh Galbraith	
Douglas B. McCaig	Raymond Carr	

Col. Town Spending Committee

Charlotte Quay	1980
James Hampton	1980
David Haas	1980
Clifford Rowe	1981
Grace M. Lee	1981
Ronald N. Bailey	1981
Elwin Falkenham	1982
Ellen Moody	1982
Erling R. Roberts	1982

Superintendent of Recreation

Louis F. Leaver

Emmons Smith Fund Committee

Mary B. Smith	1980
Elmer Henson	1981
Jean Foss	1982

Budget Committee

Clifford A. Rowe	1980
Maynard G. White	1980
Robert W. Christie	1980
Lee Eastman	1981
Earle K. Amadon	1981
Janet M. Ouellet	1981
Atty. Robert D. Calamari	1982
Howard R. Piche	1982
Everett Rexford	1982

Representative of Budget Committee

Larry T. Connary

APPOINTED

Town Manager

Tax Collector-Building Inspector

Deputy Tax Collector, Water & Sewer Collector

Town Counsel

Health Officer

Public Health Nurse

Overseer of Public Welfare

Donald E. Crane

Vicki L. Gray

Robert D. Calamari

Elwin R. Falkenham, M.D.

Marcia Harmer, Director

Zoning Board of Appeal

Norman Vashaw	1980
Charles Fitch	1981
Eleanor Kenney	1981
Henry Gardner	1982
Roger Arsenaault	1982

Planning Board

Norman H. Cross	1980
Roger Gingue	1980
Paul T. Crane	1981
William Ingram	1981
Edna Whyte	1982
George Smith	1982

Cemetery Committee

Hugh J. Galbraith, Betty E. Newell, James B. Fitch

Town History Committee

Hugh J. Galbraith	Cecile Costine
Faith Kent	Glenn S. Sheridan
Edna E. Whyte	Thelma Murphy
Raymond Carr	

Conservation Commission

Ellen Denison	1980
Fred Emerson	1980
Howard K. Bartow	1981
Richard Whipple	1981
Marshall Patmos	1982
Irene Connary	1982
Gordon Miller	1983

Housing Authority

Dennis Merrow
Millard Martin, Jr.
Kevin Kopp
Peter Powell

Librarians

Barbara Miller, Elizabeth Currie

Fire Chief

Roger N. Emery

Chief of Police

Allvin L. Leonard

Water Dept. Foreman

Roger N. Emery

Highway Foreman

James Lefevre, James Savage

Ambulance Corps Director

Daniel J. Truland

Report to the Citizens

The annual reports of your municipal government are presented in this report, including the financial activities as voted by the citizens, and the financial condition of the community. It deserves a few minutes of your time.

The Department of Housing and Urban Development provided a Community Development Block Grant of \$174,250.00. Of the total \$124,250.00 was for the purchase of the McKee Inn property, which will become housing for the elderly, providing approximately 35 living units. The remaining \$50,000.00 was to provide low income family owned residential property with assistance for rehabilitation projects. Several applicants received grants, and other subsidies.

Approval was received for a grant of \$24,000.00 to do an Industrial Park Feasibility study. The study is expected to begin early in 1980.

Federal assistance was approved for Bridge construction for the Pleasant Valley Road Bridge. The estimated town share of the cost approved by the 1978 Town Meeting was \$34,500.00; it will not be needed. The estimated total cost to the town is less than \$1,500.00.

I express my appreciation to the Board of Selectmen for their continued leadership, the department heads and employees for their dedicated service, the various committee members and citizens for their cooperation.

DONALD E. CRANE
Town Manager

Town Budget

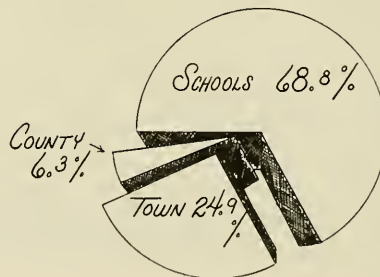
The proposed budget for the fiscal year 1980 follows: The budget is prepared by the Budget Committee from information furnished by the Board of Selectmen and other Town Officers. The Budget Committee held a public hearing for a general discussion of all recommended appropriations. Expression from the public is a determining factor as to the amount of appropriations, or a particular appropriation. Many long hours were spent by the Committee and Town Officials in preparation of the Budget. It is their feeling that the expression of the public is reflected in the Budget. The new budget form, for the first time, has a column showing the Selectmen's Budget.

Included is the estimate of revenues and actual revenues, appropriations and expenditures of the previous year 1979.

PURPOSES OF APPROPRIATION (RSA 31:4)	Budget Committee			
	Appropriations 1979 (1979-80)	Selectmen's Budget 1980 (1980-81)	Recommended 1980 (1980-81)	Not Recommended
GENERAL GOVERNMENT:				
Town officers' salaries	39,690	42,430	42,430	
Town officers' expenses	18,200	18,500	18,500	
Election and Registration expenses	400	1,200	1,200	
Municipal and District court expenses	14,600	21,400	21,400	
Expenses town hall and other buildings	21,200	25,200	25,200	
Reappraisal of property				
C. E. T. A.	40,000	20,000	20,000	
PROTECTION OF PERSONS AND PROPERTY:				
Police department	89,350	95,850	86,850	
Parking Meters-operation & maintenance	3,550	3,200	3,000	
Fire department, inc. forest fires	24,150	26,250	26,250	
Blister rust and care of trees	1,000	1,000	1,000	
Planning and Zoning	3,620	3,535	3,535	
Damages by dogs	900	900	900	
Insurance	30,460	51,530	51,530	
Civil Defense				
Conservation Commission				
HEALTH DEPARTMENT:				
Health Dept. - Hospital & Ambulance	32,527	50 31,778	31,778	2,500
Vital Statistics	350	350	350	
Town Dump and Garbage Removal	17,500	17,500	17,500	
HIGHWAYS & BRIDGES:				
Town road aid	995	991	991	51
Town Maintenance	164,300	185,900	185,900	
Street Lighting	25,000	26,400	26,400	
Subsidy	12,283	15,930	15,930	93
LIBRARIES:				
Library	10,953	54 20,455	20,455	
PUBLIC WELFARE:				
Town poor	3,500	5,000	5,000	
Old age assistance	15,000	15,000	15,000	
Aid to permanently and totally disabled				
Soldiers' aid				

PURPOSES OF APPROPRIATION			Budget Committee	
	Appropriations 1979 (1979-80)	Selectmen's Budget 1980 (1980-81)	Recommended 1980 (1980-81)	Not Recommended
PATRIOTIC PURPOSES:				
Memorial Day - Old Home Day	400	400	400	
RECREATION:				
Parks & Playground, inc. band concerts	5,625	2,000	1,000	7,125
Col. Town Spending Committee	134,718	51 125,932	125,932	
PUBLIC SERVICES ENTERPRISES:				
Municipal Sewer Dept.	39,700	42,900	42,900	
Municipal Water Dept.	46,500	44,000	44,000	
Municipal Electric Dept.				
Cemeteries	2,500	2,500	2,500	
Airport, Whitefield Regional	1,000	0	0	
Historical Society	500	500	500	
UNCLASSIFIED:				
Damages and Legal expenses	2,500	3,000	3,000	
Advertising and Regional Associations	6,200	6,200	4,700	1,000
Employees retirement - Social Security	19,100	20,000	20,000	
Contingency Fund	8,000	8,000	8,000	
DEBT SERVICE:				
Principal-long term notes & bonds	120,000	120,000	120,000	
Interest-long term notes & bonds	67,220	61,290	61,290	
Interest on temporary loans	14,030	14,500	14,500	
CAPITAL OUTLAY:				
New Equipment (inc. ambulance)	21,500	53,500	53,500	
Bridge Const. & Rehabilitation	95,000	56,543	56,543	
Sewer Engineering	100,000	0	0	
Purchase Land & Buildings	20,000	37,000	37,000	
Industrial Park Engineering	0	24,000	24,000	
Water Line		4,500	4,500	
PAYMENT TO CAPITAL RESERVE FUND	21,000	20,500	20,500	
TOTAL APPROPRIATIONS	1,303,523	37 1,277,565	1,265,865	10,625 00
AMOUNT OF TAXES TO BE RAISED (Exclusive of School and County taxes)			\$ 394,122.34	

THE TAX DOLLAR



SOURCES OF REVENUE		Estimated Revenues 1979 (1979-80)	Actual Revenues 1979 (1979-80)	Selectmen's Budget 1980 (1980-81)	Estimated Revenues 1980 (1980-81)
FROM LOCAL TAXES:					
86	Resident Taxes	19,610	16,570	17,500	17,500
87	National Bank Stock Taxes	1,960	1,936	2,000	2,000
88	Yield Taxes	3,500	5,339	5,000	5,000
89	Interest on Delinquent Taxes	20,000	24,524	24,200	24,200
90	Resident Tax Penalties	300	300	300	300
91	Inventory Penalties				
92					
93					
FROM STATE					
94	Meals and Rooms Tax	27,250	34,678	34,678	34,678
95	Interest and Dividends Tax	33,239	33,239	33,239	33,239
96	Savings Bank Tax	8,863	8,863	8,863	8,863
97	Highway Subsidy	30,660	30,686	34,852	34,852
98	Railroad Tax	654	653	654	654
99	Town Road Aid	4,000	3,099	4,000	4,000
100	State Aid Construction				
101	Class V Highway Maintenance				
102	State Aid Water Pollution Projects	135,682	115,682	112,515	112,515
103	State Aid Flood Control Land				
104	National Forest Reserve				
105	Reimb. a/c State-Federal Forest Land	870	890	870	870
106	Reimb. a/c Fighting Forest Fires				
107	Reimb. a/c Exemp.-Growing Wood & Timber				
108	Reimb. a/c Road Toll Refund				
109	Reimb. a/c Old Age Assistance				
110					
111	C.E.T.A.	40,000	29,860	20,000	20,000
112	Business Profit Taxes	144,272	144,272	151,485	151,485
113					
114					
FROM LOCAL SOURCES, EXCEPT TAXES					
115	Motor Vehicle Permits Fees	64,000	66,023	66,000	66,000
116	Dog Licenses	1,500	1,369	1,500	1,500
117	Business Licensed, Permits and Filing Fees	1,500	1,163	1,200	1,200
118	Fines & Forfeits, Municipal & District Court	15,000	13,348	13,500	13,500
119	Rent of Town Property	1,800	2,059	1,800	1,800
120	Interest Received on Deposits & Sewer Bonds	24,895	24,909	40,079	40,079
121	Income From Col. Town	134,718	134,718	125,932	125,932
122	Income From Departments	6,000	5,658	6,000	6,000
123	Income From Sewer Department	39,700	41,475	42,900	42,900
124	Income From Water Department	49,500	47,399	51,500	51,500
125	Income From Electric Department				
126	Surplus Ambulance Fees	16,600	14,078	16,600	16,600
127	Parking Meter Income	3,000	2,573	2,500	2,500
128	Transfer from Sewer Const. Acct.	5,000	0	0	0
129	Federal Grants				
130	H.V.D. Industrial Park Engineering	0	0	24,000	24,000
131	E.P.A. Engineering	75,000		0	0
RECEIPTS OTHER THAN CURRENT REVENUE:					
132	Proceeds of Bonds and Long Term Notes	115,000	0	90,000	90,000
133	Withdrawal From Capital Reserve	0	0	10,000	10,000
134	Revenue Sharing Fund	56,000	58,059	50,000	50,000
135	Anti Recession Fund				
136					
137	TOTAL REVENUES AND CREDITS	1,080,074	863,431	994,467	994,467

Board of Assessors

The Board of Selectmen-Assessors are charged with the responsibility of fairly and equitably assessing all taxable property at its full and true value. The assessors have accomplished that very difficult task well. The gross assessed valuation of taxable property reached \$27,250,350. Removed from the gross figure was \$1,103,985 for current use assessments, \$10,000 blind exemption and \$346,650 of valuation for elderly exemptions, making a net taxable valuation of \$25,789,715. The equalization survey shows the town is assessing at 52 percent of full value.

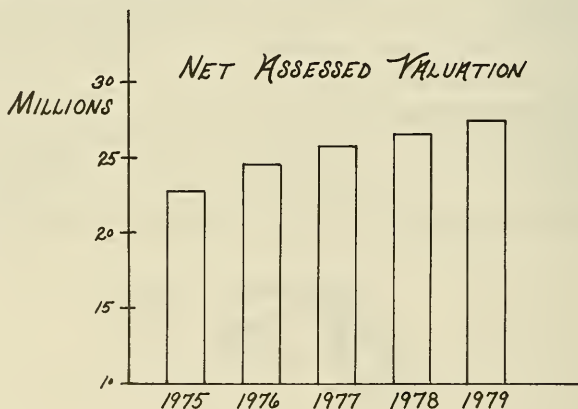
The current use assessment law offers land owners who qualify an assessment on their land at its current use, i.e. farm land, forest land, etc., not taking into consideration the location of the land or its true value or market value. The range of valuations of these lands are determined by the Current Use Advisory Board. Land to qualify must first meet the criteria established by the Current Use Board. The law also contains a provision for a land use change tax of 10 percent which becomes due if the land changes to a non-qualifying use. Applications for current use assessment must be made each year before April 16th to be eligible or to continue eligibility.

The elderly exemptions are for those property owners who have reached the age of 68 and do not have a combined income of more than \$6,000.00, or for a single person more than \$5,000.00, and do not have assets in excess of \$35,000.00. Applications are required and must be filed before April 16th of each year. Application forms are available at the Town Office. The elderly exemption is \$5,000.00, and is not reduced by the equalization figure.

The Board approved a total of 293 applications for veterans' exemptions, four at \$700.00 for service connected disability, 289 at \$50.00 per application, or less. The exemption is on taxes, and the total taxes exempted was \$17,250.

The Board assessed the \$10.00 Resident tax to all known persons between the ages of 18 and 65. A change in the boat tax law relieved the assessors of that task. Boats are now taxed when registered.

The Board of Assessors held meetings to receive inventories of taxable property forms and answer all inquiries relating to them. Other meetings were arranged for particular situations involving assessments. The Board attended meetings conducted by the N.H. Department of Revenue Administration.



Taxes, Revenues and Tax Rate

Property Taxes: The 1979 property taxes committed to the Tax Collector was \$1,377,265. Add to that amount \$17,250.00 for approved Veterans Exemptions, and \$11,025.00 of overlay for abatement and refunds, making the gross property taxes \$1,405,540.00. The school's share of the tax was \$965,719.00, the Town received Sharing and interest earned on the fund of \$685.41 made a total of \$57,185.41.

Federal Revenue Sharing: The town received \$56,500.00 in Federal Revenue Sharing and interest earned on the fund of \$685.41 made a total of \$57,185.41. Anti-recession funds approved for use was \$19,500.00

Other Taxes: The \$10.00 Resident tax commitment was \$17,250.00. Interest and dividends tax returned \$33,239.37, rooms and meals tax \$34,678.00, Savings Bank tax \$8,863.00, and the Highway Subsidy (gas tax reimbursement) \$31,225.00. Only the resident tax is collected locally. A complete list appears under the summary of receipts.

Revenues: Motor vehicles permit fees increased this year, and is the single local revenue producing item, this year's yeild was \$66,023.00. Others include district court returns \$13,348.00, interest on taxes \$24,824.00, interest earning from the bond issue money \$24,895.69. These and others are found in the summary of receipts.

Tax Rate: The approved 1979 tax rate was \$54.50 per \$1,000.00 of valuation. The rate for each entity of government was: Municipal \$13.60, School \$37.50, and County \$3.40. The tax rate is determined by applying the total net amount of money necessary to be raised by property taxes to the net taxable valuation of the Town. The 1979 property taxes totaled \$1,405,540.00, and the net taxable valuation was \$25,789,715.00.

1979	→	5.45
1978	→	5.30
1977	→	4.60
1976	→	4.55
1975	→	4.10

TAX RATES

Budget Summary

A summary of the Town's, School's (Lancaster's share of the White Mountains Regional School District), and Coos County (Lancaster's share) budgets are listed below. The previous year is included for comparison.

	1979	1978
<i>School</i>		
Total budget W.M.R.S.D.	\$ 2,874,911.31	\$ 2,518,897.00
Lancaster Share	1,294,635.13	1,153,554.07
Less: Revenue	204,005.06	98,646.39
Less: Foundation Aid	24,191.25	
Less: Foster Children Aid	1,800.00	640.00
Plus: Property Adjustment	772.62	772.62
	1,065,411.00	1,055,040.30
Less: Appli. Bus. Prof. Taxes	99,692.00	82,588.32
Net Raised by Property Taxes	\$ 965,719.00	\$ 972,451.98
<i>Town</i>		
Total Appropriations	\$ 1,303,523.00	\$ 1,664,026.00
Less: Revenues	942,931.00	1,335,586.00
	\$ 360,592.00	328,440.00
Less: Appli. Bus. Prof. Taxes	37,511.00	31,075.20
<i>Net</i>	323,081.00	297,364.80
Plus: Veterans Exceptions & Overlay	28,275.00	9,342.00
Amount Raised by Property Taxes	\$ 351,356.00	\$ 306,706.80
<i>County</i>		
Lancaster Share Coos Cty. Bud.	95,534.00	55,504.00
Less: Appli. Bus. Prof. Taxes	7,069.00	5,856.48
Amount Raised by Property Taxes	\$ 88,465.00	\$ 49,648.52

The amounts raised for veterans exemptions and for overlay are included in the amount of property taxes and reflected in the tax rate of the Town only.

1979 Gross Property Taxes \$1,405,540.00

	School	Town	County
Percent of Property Taxes	68.8 percent	24.9 percent	6.3 percent

SUMMARY OF VALUATIONS

	1979	1978
Lands	\$ 5,901,100.00	\$ 5,838,290.00
Buildings (Inc. House Trailers)	19,822,600.00	19,429,600.00
Electric Plants	920,750.00	893,200.00
Pipe Lines	410,200.00	410,200.00
Machinery	195,700.00	195,700.00
Boats		11,050.00
<i>Total Valuation</i>	\$ 27,250,350.00	\$ 26,778,040.00
Less: Cur. Land Use Asses.	1,103,985.00	1,032,140.00
Elderly Exemptions	346,650.00	366,750.00
Blind Exemptions	10,000.00	10,000.00
<i>Net Taxable Valuation</i>	\$ 25,789,715.00	\$ 25,369,150.00

Town Clerk Report

REVENUE:

The revenue collected for the year from the issuance of Motor Vehicle Permits was \$66,023.00. The increase over the previous year was \$2,023.00. The percentage of increase is lower in comparison with the usual increase from year to year. We can blame this on fewer new motor vehicles being purchased.

SOMETHING TO REMEMBER:

Your motor vehicle registration expires on the last day of your birthday month. You will not be notified of the expiration.

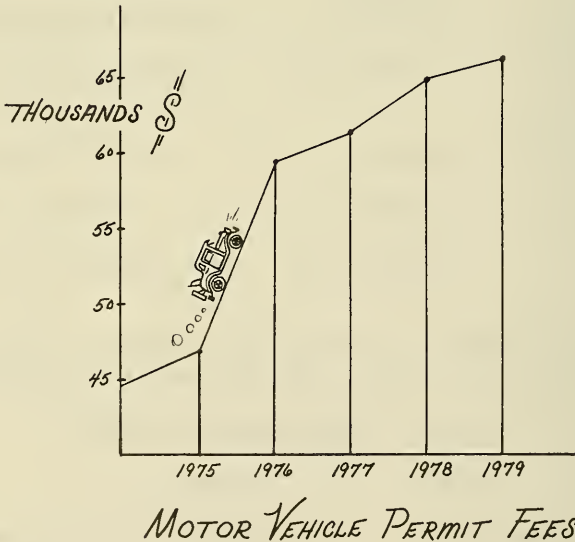
OTHER REVENUE:

The sum of \$1,226.00 was collected in dog licenses and \$3.00 in filing fees.

Total Revenues \$ 67,252.00
Remitted to the Town Treasurer \$ 67,252.00

VITAL STATISTICS:

Recordings:	1979	1978	1977
Births	208	229	224
Marriages	50	35	44
Deaths	122	103	110



Planning and Zoning

PLANNING

The Lancaster Planning Board conduct a monthly meeting each second Tuesday, beginning at 7:30 P. M. The hearings are held in the Town Hall District Courtroom, and are open to the Public.

Landowners planning to subdivide their land are reminded that subdivision approval is required prior to sale.

The Planning Board approved 13 subdivisions, the majority of which were 2 lot divisions. A revision of a previously approved subdivision was approved.

The Planning Board held a hearing as required by subdivision regulations, for site plan review of the proposed Oil Refinery. After hearing testimony, and reviewing the plan the Board voted to postpone action until an environmental statement has been completed, and reviewed, and commented on by the proper State Agency.

Zoning Board

Zoning: The Zoning Board of Adjustment heard seven appeals, four were for variances to locate structures closer to the property line than required by the Zoning Ordinance, three were approved, and one denied. A special exception request to operate a repair garage was approved, while a request to locate a mobile home in the Agricultural District was denied. N.H. Forestry Division received approval to locate a Headquarters Building in the Agricultural District.

The Board held public hearings in response to a request for a special exception to locate an Oil Refinery in the Agricultural District. After consideration to all testimony, and other factors, and evidence, the Board approved the special exception.

The Building Inspector received 37 applications for building permits. Seven had to be referred to the Zoning Board of Adjustment, while permits were issued for others for new structure, additions to existing structure, and renovations. A summary of the permits, and the estimated value follow:

Permits Issued	Estimated Costs
7 Single Residential Family Units	\$ 204,000.00
9 Additions and Alterations	18,000.00
6 Garages	22,200.00
2 Commercial Buildings	85,000.00
1 Commercial Addition	20,000.00
1 Swimming Pool	8,000.00
4 Storage Buildings	5,700.00
TOTAL	\$ 362,900.00

TOWN REPORT
From The North Country Council
To The Town of Lancaster

In Lancaster, North Country Council provided technical assistance to the Town and the Lancaster Industrial Development Corporation in preparing a feasibility study to investigate the suitability of a site for a proposed industrial park. Assisted the Town in the implementation of its community development and housing program. Provided information on historic preservation, solid waste, and water supply.

This past year of 1979 saw a mixture of planning and action for the North Country Council, Inc. Major contributions were made in rural and economic development, local planning, and transportation.

In rural development, the Council assisted approximately twenty-five communities in taking positive steps on such concerns as housing, downtown revitalization, water supply, and solid waste. The Council has helped communities obtain needed housing resources. Working with appropriate state and federal agencies, the Council assisted targeted communities by preparing applications and by providing information so decisions can be made. In economic development, the Council assisted two communities with steps toward the creation of parks which will provide a necessary place for additional jobs. Energy development activities have encouraged the development of indigenous resources such as wood and hydro power. NCC has also been active in helping local companies with loan applications and business counseling, and in assisting a targeted community with a revolving loan fund. Additional business development services will be provided during the coming year to encourage existing area and other in-state businesses to expand or locate so that more jobs can be provided in the North Country. An industrial brochure has been published which promotes the quality of life in the region and the resources available for small companies.

Local planning assistance, such as master planning, subdivision regulations, zoning, review of development proposals continues to be a major function of the Council. This activity will take on greater significance with the NH Supreme Court's emphasis on local master planning as a basis for local regulations.

Technical reports have been prepared on Mt. Washington Valley's Seasonal Population and on wetland evaluation and management. Brief and informative fact sheets on community investment strategies, land capability and wetlands are also available.

To advocate North Country transportation needs at the state and federal level, a Transportation Committee has been organized with representatives from different communities and transportation sectors.

The Council acts as a "regional spokesman" with membership on the Governor's Advisory Committee on Growth, the N.H. Environmental Law Clinic, and the State's Forestry Resources Committee. By sponsoring forums and conferences on growth in the forest industry, agricultural development, and regional land use, the Council has brought together people, ideas, and resources to generate appropriate solutions.

We believe that the Council has a program that can assist its rural communities in meeting the challenges and opportunities of the 1980's. The Board of Directors, the staff and the entire Council greatly appreciate the support your Town has provided in 1979 and over the last few years. Please call us at 823-8108 if the Council can be of service to your Town.

December 7, 1979

Board of Selectmen
Town of Lancaster
Town Hall
Lancaster, N.H. 03584

Gentlemen:

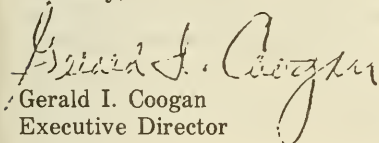
The support your Town has provided to the North Country Council has enabled the Council to provide a good deal of local and area services over the last year and previous years. The Council greatly appreciates this support. I am writing to respectfully request that the Town include an amount of \$2,035 in the Town Budget as its membership fee in the North Country Council for the period July 1, 1980 through June 30, 1981. Local financial resources are necessary in order to generate support from state and federal sources.

The regionwide request of \$55,000 represents a 5% increase over last year's request. As you know, membership figure is based on a formula giving equal weight to population and equalized assessed valuation. Increases in population or equalized assessed valuation may cause higher increases, but we have made sure that no increase is greater than 10% from last year.

Enclosed is a report on the Council's major activities during the last year both on a local and regional basis, which I hope could be published in the Town Report. A Council representative or I would welcome the opportunity to discuss with you the activities of the North Country Council and how we can be of further assistance to the Town in the future. Please call or write if you would like one of us to meet with the Town.

I want to thank you again for the financial assistance the Town has provided to the North Country Council.

Sincerely,


Gerald I. Coogan
Executive Director



Elections and Registration

Town Meeting: The March 13, 1979 Town Meeting opened by Moderator Robert D. Calamari at 10:00 A.M. for voting by official ballot for all Town Officers, and for exempting solar energy heating and cooling systems from taxation. Voting continued until 7:00 P.M., at which time the polls were closed for voting, and the meeting opened to act on the remaining articles in the Town Meeting warrant.

The total official ballots cast for Town Officers were 572, and the following were elected to the various offices, all three year terms:

Selectman

Trustee of Trust Funds

Library Trustee

Emmons Smith Fund

Budget Committee (3)

write-in

Col. Town Spending Committee (3)

Michael W. Beattie

Mary Jane Falkenham

Ann E. Bottoms

Jean M. Foss

Robert D. Calamari

Howard R. Piche

Everett Rexford

Elwin R. Falkenham

Ellen Moody

Erling R. Roberts

The question to exempt taxation of solar energy heating, or cooling systems was adopted 254 to 251.

The evening session was open at 7:00 P.M., with the Invocation by Rev. Milton Smith, the remaining articles in the warrant were then considered.

The meeting authorized the Selectmen, and Town Treasurer to borrow money in anticipation of tax receipts, and authorized the Selectmen to dispose of any real estate that may be acquired by tax collector deeds.

The Revenue Sharing Article, asking authority to withdraw \$56,000.00 from the Revenue Sharing Fund for setoff against appropriations for office equipment, \$2,500.00; to officers salaries, \$4,500.00; new equipment, \$21,500.00; fire department supplies, \$3,000.00; public safety, \$19,500.00; and towards highway maintenance \$5,000.00, was voted in affirmative. If Anti-recession funds are received by the Town, the meeting authorized expenditure of these funds within the highway department.

The Voters gave approval to the Selectmen to apply for, and accept any funds that may become available under the Public Works Employment Act. Approval was also given to apply for, and accept other Federal and State aid reconstructing damage caused by flooding, should such damage occur.

Voter approval was received to reconstruct a bridge on Garland Road, over Garland Brook, and authorized the Selectmen and Town Treasurer to borrow long term money to finance the project. The vote was by ballot.

The interest to rehabilitate the South Lancaster covered bridge was expressed by approving an appropriation towards its rehabilitation by more than a two-thirds vote. The bridge ownership is shared with the Town of Lunenburg, Vt.

Approval was received authorizing the Selectmen to purchase a tract of land for developing a proper solid waste land fill operation, and voters approved an appropriation for that purpose.

The meeting voted to discontinue as an open highway, and make subject to gates and bars, that part of Flaherty Road, from the Robert Johnson driveway, to that section discontinued in 1942.

A money appropriation article to assist the Whitefield Regional Airport received a strong approval.

Two articles dealing with the purchase, and sale of the former McKee Inn, for the purpose of rehabilitation into housing units for the elderly. The property will be purchased by the Town, from funds furnished through a H.U.D. Small Cities Community Block Grant, and will be sold to an appropriate non-profit corporation for development by them.

An article petitioned by concerned citizens to restore off stage dressing room facilities in the Town Hall was amended, and adopted. A multi-purpose room, i.e. dressing rooms, for use when performances are conducted, and a conference room, will be provided.

The meeting then approved the 1979 Budget as submitted by the Budget Committee, and authorized the Selectmen to expend the money raised, and appropriated.

The meeting, with meaningful discussions by many people, closed at 9:45 P.M., and voting by ballot was continued until all those wishing to vote had voted.

Special Town Meeting

April 11, 1979

The Board of Selectmen called a Special Town Meeting, April, 1, 1979, to answer the question, "Shall an Oil Refinery be permitted within the Town of Lancaster?" The Moderator opened the polls at 10:00 A.M., and voting by ballot, as required by law, continued until 6:00 P.M., with 729 voting Yes, and 341 voting No.



District Court

The Honorable Walter D. Hinkley is Justice of the Lancaster District Court, the Honorable Paul F. Donovan is Associate Justice, and Mr. George Carter is the Clerk. The expenditures of \$14,555.00 made by the town was for the salaries of those court officers. The following show the receipts of the Court, and how the funds were distributed, and expended.

RECEIPTS During the Year

Fines, etc.	\$ 29,709.79
-------------	--------------

DISBURSEMENTS

N.H. Division of Motor Vehicles	\$11,425.80	
Penalty Assessment sent Treasurer	2,593.80	
N.H. Fish & Game Department	320.00	
Special Justice	56.60	
Printing and Supplies, Tele., etc.	507.93	
Postage	455.67	
Dues & Bonds	287.00	
Miscellaneous	30.00	
Witness Fees	720.00	
Small Claims	103.50	
		\$ 16,500.30
Paid Town of Lancaster		13,209.49
		<hr/>
		\$ 29,709.79

Police Department

TO SERVE AND TO PROTECT

A Police Department, no matter where it is or what size it is, has an obligation to provide a professional standard of Law Enforcement. It is to this end the Lancaster Police Department, Your Police Force, has set our goals. It is our wish to provide you, the citizens of Lancaster, with a Police Force of which you can be proud and a community in which you can live in safety and self content.

To continue to upgrade our professional standards, members of this Department attended schools in Concord given by the New Hampshire Police Standards and Training Council. Courses attended were Police Prosecution, Fire Arms Instructor, Breathalyzer Operations, Child Abuse, Police Instructor, and new Juvenile Delinquency Laws. Department members also attended training sessions given in Berlin during the year. As you can see, the training is provided and used to keep abreast of the ever changing needs in Law Enforcement.

Motor vehicle complaints processed through court decreased last year by 118 cases. The biggest reduction coming under speeding which decreased by 91 cases, going from 197 in 1978 to 106 in 1979. Other decreases were shown in failing to stop, operating without a license, and yellow line. Increases were noted in operating after suspension or revocation, unregistered motor vehicles and non-inspection. The reduction in moving violation cases was twofold. First, a drop in out of state traffic and slower operation by the citizenry, both brought on by the energy shortage; second was more enforcement time allotted to police personnel for traffic control. More time was available this year, because they did not have to type reports, etc., because we had a full time clerical employee provided by the CETA Program. The position is much needed within your Department. To exemplify the need, in 1978 we spent 2,570 hours on reports and other paper work, but during the tenure of the clerical worker, the patrol officers' time on reports was cut to 692 hours. This means the time of an extra man was added to the patrol force, allowing for more enforcement coverage.

A slight decrease in complaints filed was noted this year, going from 1965 down to 1813, a drop of 152 requests. A notable decrease is in theft (larceny, burglary) complaints reported, dropping from 181 to 158. Juvenile complaints decreased from 191 to 108. Credit for this decrease is given to better Department efficiency, more patrol time, and a greater increase in community involvement and participation. A marked increase in breach of peace complaints occurred over last year. Jumping from 256 in 1978 to 439 in 1979, a big percentage. Another area showing increase was report of animal complaints from 183 to 261 and family complaints, rising from 75 to 102.

Criminal court complaints increased 44.4%, from 176 cases in 1978 to 254 cases in 1979. The major increase coming under assault, from 11 to 52 cases, 37.3%, breach of peace, from 19 to 30 cases, 57.9%, obstructing government operation, 6 to 14 cases, and theft and unauthorized entries stayed the same at 29 cases.

The decrease in complaints filed, coupled with an increase in criminal court cases, again points out the need for more time to spend on police work.

During the last year, much to the displeasure of your Police Personnel, auto accidents increased 22.7% over a year ago. A part of this increase was the reporting of more fender bender type accidents than in years past, and a better record keeping system. Police Department time is spent on many activities throughout the year: fixing water faucets, starting furnaces, helping invalids in and out of bed, delivering medicine, settling family disputes, plus carrying out our everyday law enforcement jobs.

More time is consumed on one activity than on another, but all are important. A breakdown of the top ten of our many activities is: business door checks 2,673 hours, traffic control 2,197 hours, Main St. traffic 875 hours, theft investigation 646 hours, breach of peace investigation 410 hours, school traffic 361 hours, assistance to sick and injured and motorists in trouble 557 hours, foot patrol of town 585 hours, report writing 692 hours, family complaints 216 hours, camp checks 179 hours, plus the many other requests that we must act upon during a year's time.

Your Police Department is again, as in the past, sincerely grateful for your support, your understanding and your encouragement. We will strive to serve you and provide you with the highest level of professional law enforcement.

MOTOR VEHICLE COURT CASES - 275

Operating under the influence of liquor or drugs	30
Speeding (Radar, unreasonable)	106
Illegal use of snowmachines	2
Non-inspection	32
Yellow line and improper passing	11
Failure to yield or stop at stop sign	7
Defective and unsafe equipment	3
Unregistered motor vehicle	26
Operating without a license	14
Operating after suspension or revocation	14
Improper operation of a motor vehicle	8
Allowing improper person to operate	3
Failure to use protective equipment	4
Conduct after an accident	9
U-turn	4
Operating to endanger and reckless operation	2

CRIMINAL COURT CASES - 254

Theft (unauthorized taking, services, stolen property, etc.)	12
Unauthorized entries (burglary, trespassing, etc.)	17
Fraud (forgery, bad checks on creditors, etc.)	25
Obstructing government operation (resisting arrest, apprehension)	14
Breach of peace (disorderly conduct, intoxication, etc.)	30
Assault (simple and aggravated)	52
Destruction of property (criminal mischief)	6
Possession of a controlled drug	5
Failure to answer summons	4
Fire arms (possession, and without permit)	3
Juvenile cases	48
Unlicensed dogs	11
Public Indecency	4
Possession of alcoholic beverage	8
Contributing to a minor	3
Criminal restraint	1
Fugitive Warrant	3

ACCIDENTS - 146

Property damage under \$300.00	61
Property damage over \$300.00	64
Property damage listed as total	21
Accidents requiring medical attention	26
Accidents requiring hospitalization	4
Accidents involving pedestrians	2
Number of one car accidents	47
Number of two car accidents	86
Number of accidents involving animals	3

COMPLAINTS FILED - 1813

Animal (dog, cat, etc.)	261
Family	102
Juvenile	108
Theft and unauthorized entries	158
Breach of peace (assaults, disorderly conduct, etc.)	439
Bad checks	157
Missing persons (runaway)	13
Prowler	17
Harrassment	21
Suicide	1
Attempted suicide	2
Stolen vehicles	9
Hit and run	6
Miscellaneous	519

OTHER ACTIVITIES - 1691

Motor vehicle checked	133
Motor vehicle warnings	116
DE tags issued	30
Emergency blood runs	40
Assistance to sick and injured	98
Assistance to motorists in trouble	262
Doors and windows found open	126
Parking tickets issued	104
Assistance to other departments	131
Breath test given	48
Escorts	50
Relays	211

STOP!

...WATCH
OUT FOR
KIDS...

GO SLOW!



Fire Department

1979 Annual Report

The Department answered a total of 81 alarms this year which is an increase over the last year.

New 2 inch line was put into service which is being used to replace the 1½" attack and backup lines.

The municipal alarm system was updated with over a mile of new alarm wire in addition to two new alarm boxes that were also put into service.

The station was completely painted in the bays and adjoining rooms downstairs.

With the increase in chimney related fires, additional ladder practice and training was held throughout the year. Outside area training was also continued at Schools in the southern part of the State during this year.

Lancaster was selected and hosted the 1979 N.H. State Firemen's Convention last fall and the week-end convention was very successful for all of the visiting firefighters.

The Department's Ladies Auxiliary has remained active and supported the Department throughout the year. Some nice hot meals were welcomed during several structure fires.

The support of Lancaster Residents during this year is greatly appreciated by all of the firefighters. The interest shown in new firefighting methods and procedures is very warmly received.

The Department's Fire Prevention Program and special classes were held for various organizations during the year. These programs have far reaching effects on people's attitude about fire and its prevention.

It's quite evident that during the last year, many new smoke detectors were placed in private homes by the townspeople. The message is certainly coming across very strongly. No better thanks can be had than the placing of these life saving units in your home.

Grass Fires	1	Auto Fires	5
Brush Fires	3	Electrical Fires	6
Oil Burners	2	Outside Asst.	3
Dwelling Fires	2	Rescues	1
Structural Fires	3	False Alarms	12
Chimney Fires	25	Dump Fires	3
Auto Accidents	2	Others	3

Of the above alarms and fire calls, a total of 28 fires were caused as a direct result from woodburning.

Public Works

HIGHWAY DEPARTMENT

The Department continued improvements, under the new Highway subsidy program, a limited State aid program. Approximately a mile of Summer Street was leveled with hot asphalt, in preparation for a new paved surface. Improvements continued on Page Hill Road, under the T.R.A. program, a State aid program for these types of roads. Widening of a section of the road, and reducing a dangerous curve, was completed, in addition to improved drainage, and gravel surface. The hill near the Trailer Park was surface treated with asphalt for improved maintenance.

A new body spreader replaced a tailgate spreader for improved control of salt and sand. Use of the spreader controls the spread of material, and should reduce the total use of both materials.

Approximately five miles of Streets and Roads were surface treated with liquid asphalt. Gravel roads were chlorided for dust control, and compaction.

The Streets and Roads were plowed, salted, and sanded during the winter months, which saw many snow storms, large and small, and all time consuming.

The Highway Department personnel performed many, and varied functions, from maintaining the Street, and Road system, maintain, and repair the equipment that does the maintenance work, drainage system, care of public parks, and many others.

WATER DEPARTMENT

An old small water line was replaced on Stockwell Road, with a 6" cast iron water main to better serve the area, and offer improved fire protection.

Several old galvanized service lines were replaced with copper tubing for long life, and improved service.

The Department personnel do sewer line maintenance work, and also do work in the Highway Department during the winter months.

SEWER DEPARTMENT

The sewage treatment facilities operated well, and free of serious problems. The cost of operation is significantly affected by power, and chemical costs. The system is a combined system with both storm water, and sanitary, and all must be pumped to the lagoons, and treated with chemicals before liquids are released. Recognizing the problem, the town approved funds for phase two engineering for separation of storm water from the sanitary system. The funding of the engineering is 75% Federal, 20% State, and 5% Local.

Maintenance of transmission lines, pump stations, and the facilities continued. Many of the problems encountered are those caused by disposal of items into the sewer that are not conducive to the proper function of a sewer line.

Municipal Cemeteries

The maintenance costs of Municipal Cemeteries and income is included in the statement below. Of the total \$2,500 was raised by taxation, the balance from other sources. The cemeteries include the Wilder, Main Street, Summer Street Cemetery and No. 10 on the Martin Meadow Pond Road.

Cash on Hand - January 1, 1979:

Lancaster National Bank		\$ 3,617.12
Siwooganock Guaranty Savings Bank		3,565.82
		\$ 7,182.94

Income:

Trustees of Trust Funds	\$ 39,338.47	
Town of Lancaster	2,500.00	
Perpetual Care	2,450.00	
Burials	2,010.00	
Interest	1,027.78	
Sale of Lots	1,487.00	
Care of Lots	634.40	
Vault Rental	60.00	49,507.65
		\$ 56,690.59

Expenditures:

Labor	\$ 20,857.00	
Equipment Rental	920.00	
Repairs	118.79	
Operating Supplies	1,154.31	
Payroll Taxes	1,208.66	
Trustees of Trust Funds	2,450.00	
Power and Water	297.59	
Insurance	215.00	
Flowers and Plantings	515.20	
New Equipment	624.91	28,361.46
		\$ 28,329.13

Balances on Hand - December 31, 1979

Lancaster National Bank		\$ 1,910.06
Siwooganock Guaranty Savings Bank		26,419.07
		\$ 28,329.13

Public Welfare

Town Welfare: There were 16 families assisted by the local welfare, involving 28 adults and 32 children. Most cases are of short duration, assisted until accepted under a state aid program, other programs, or until employment can be found. Two local funds, administered by committees, have helped keep local welfare costs to a minimum. Information concerning these funds may be learned by contacting the Town Office.

Three separate juvenile matters where the juvenile was placed outside the family home, became the responsibility of the Town, by Court order, with the right of recovery of costs. Two were fully recovered, and one was appealed.

Some recipients of public assistance physically able to work are assigned work responsibilities to offset the assistance received. Assets of some recipients are attached, and if later sold the town receives reimbursement for the assistance given, plus interest. This year, four liens on real estate were released after satisfaction of the liens.

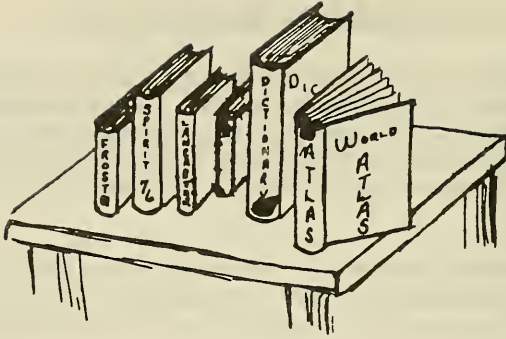
The Medicaid Program helps reduce local costs, the program is designed to assist persons who do not have the means to provide for their medical care, or who do so only at a great financial sacrifice. Through this program, pharmaceutical, laboratory, skilled nursing home care, and physician's services are supplied in whole, or in part. In determining eligibility for these services, certain limitations have been established on the amount of annual income and assets that persons may have.

State Welfare Assistance: The N.H. Department of Health & Welfare, Division of Welfare administers the Old Age Assistance program, which is financed jointly by Federal, State, and local governments. The state administers aid to families with dependent children, and aid to qualified disabled people.

The Town is assisting in support of an average of 22 recipients of the Old Age Assistance program, aid to aliens program, and the disability program. There was an average of twelve recipients under Nursing Home care.

Information concerning these programs may be received by contacting the N.H. Division of Welfare, 45 Central St., Woodsville, N.H. 03785, Tel. 800-552-8959.

Food Stamps: Lancaster residents must contact the Woodsville office of the Public Welfare Office, telephone 800-552-8959, for an appointment to apply. If anyone thinks they may qualify for food stamps, they should telephone for an appointment so a determination can be made.



Weeks Memorial Library Librarian's Report

We are pleased to report that our circulation is larger than last year, which is most gratifying, many new families have applied for library cards.

The Juvenile Department has a weekly story hour, conducted by Mrs. Barbara Roberts. The library pays for this and we have found it to be more satisfactory than using volunteer people.

The library also is using C.E.T.A. funds to sponsor a library outreach program. Ms. Jean Meyer runs this service, which consists of visits to elderly shut-ins, taking them books and going shopping with them. Film programs have been very successfully set up in 3 nursing homes in the area, as well as at the extended care unit of the hospital. Several people are now using the talking books for the blind through her efforts. We continue to tape the Democrat each week on cassettes for many people with sight handicaps.

Large numbers of books continue to be borrowed from the State Library system. The front hall has bright new wallpaper, new fluorescent lighting and the back wall in the adult stacks has been newly papered.

Again we thank you for the support afforded us by citizens of the town.

Weeks Memorial Library

Treasurer's Report

Financial Statement
For Year Ended, December 31, 1979

Balance on Hand, Checking Account 1/1/79	\$ 1,069.46
--	-------------

Received from:

Fines and Photocopier Fees	\$ 293.96	
Col. F. L. Town Income Spending Committee	1,800.00	
Shurtleff Fund Interest	25.90	
Brackett Fund Interest	5.60	
Linscott Fund Interest	354.47	
Certificates of Deposit Interest	217.56	
Town of Lancaster Appropriation	18,481.09	
Trustees of Trust Funds 1979 Earnings	3,125.31	
State of N.H., Grant	500.00	
CETA Employment Reimbursement	2,122.03	26,925.92
		27,995.38

Disbursements:

Salaries	13,980.00	
Social Security and Other Benefits	965.92	
Lights, Telephone and Water	801.69	
Heat	1,613.49	
Insurance and Bond	942.00	
Flowers and Dues	49.00	
Maintenance and Service	814.17	
Books - Adult	5,173.03	
Juvenile	1,443.24	
Periodicals	953.44	
Office, Janitor and A/V Supplies	661.67	27,397.65
		27,397.65

Balance on Hand, Checking Account 12/31/79	\$ 597.73
--	-----------

Ambulance Service

The Lancaster Ambulance Corps acknowledges with thanks, the many donations made to the Corps. The donations were used to improve patient care, and the service offered by purchasing needed supplies and equipment. Some of the equipment purchased from past donations, and the costs are listed here:

Resusci Ann	\$ 494.00	Suction Unit	344.00
Portable Suction Unit	344.00	Scoop Stretcher	159.00
Porter Ferguson Rescue		Cardioscope	2,807.00
Kit-Plus Training	498.00	Various Equipment	
Supplies		& Supplies	900.00
K Bar Rescue Tool	184.00	Down Payment on	
		an Ambulance	900.00

We thank the dedicated volunteers of the Lancaster Ambulance Corps for their service to the community, and for unselfishly giving many hours standing by prepared to answer any call. Members of the Corps gave many more hours of their time for further training and for refresher courses.

A summary of calls appears below, which include emergency calls, patient transfers, and accident victims. The service also responds to local fire calls to offer their services, if needed.

Summary of Calls

224 Lancaster
31 Jefferson
38 Lunenburg
8 Guildhall
48 Whitefield
5 Dalton
<hr style="width: 50%; margin: 0 auto;"/>
356

Receipts:		
Collections		\$14,079.00
Expenditures:		
Payroll	\$7,554.00	
Clerical	400.00	
Vehicle Expense (including insurance)	2,800.00	
Training	150.00	
Supplies, Equipment, and Dues	1,386.00	
Non-Cash	1,200.00	
Depreciation	2,000.00	
		<hr style="width: 50%; margin: 0 auto;"/>
		\$15,490.00
		<hr style="width: 50%; margin: 0 auto;"/>
		\$1,411.00

The towns of Dalton, Jefferson, Lunenburg, Guildhall, and Whitefield contribute to the maintenance, and operation of the Ambulance Service, for serving communities.

Public Health

LANCASTER PUBLIC HEALTH NURSING SERVICE, INC.

The Lancaster Public Health Nursing Service, Inc. is a certified home health agency. We provide home health services to all in the community who are in need of these services. The programs being sponsored by the Agency include: Care of the Sick, Skilled Nursing, Physical Therapy, Speech Therapy, and a Child Health Program.

We continue to serve the communities of Lancaster, Whitefield, Jefferson, Dalton, Groveton and Stark. We also have medicare contracts with the towns of Milan, Dummer, Randolph, Gorham and Shelburne.

In conjunction with the New Hampshire Vocational Technical School in Berlin, we are also active in the education of the practical nursing students. Making rounds with the visiting nurse has become a valued learning experience for the students.

Monthly blood pressure clinics are held in the towns of Lancaster, Whitefield, Jefferson, Groveton and Stark. These clinics also include diabetic and anemia screenings twice a year.

Pre-school physicals were held in June with 40 children being examined by Dr. Brian Beattie and Dr. Robert Lewis, as well as a dental hygienist from Dr. Perreault's office.

Pre-school vision and hearing screenings were done in May on 73 children.

The Public Health Nursing Committee organizes the Agency program. The committee is composed of volunteer members from each of the towns served by the Agency. The officers for the past year were:

Chairman: Mrs. Keith Tenney
Secretary: Mrs. Benjamin Blodgett
Vice-Chairman: Mrs. Maynard Knapp
Treasurer: Mrs. Robert Quay

We wish to extend our appreciation to the organizations that have assisted us during the year. The Emmons Smith Fund; Bureau of Handicapped Children; N.H. Heart Association; N.H. Cancer Society; N.H. Dept. of Welfare; N.H. Division of Communicable Disease Control; Bureau of Maternal Child Health and the N.H. Dept. of Public Health Nursing.

A total of 405 physical therapy visits were made to area residents in 1979 and a total of 2949 skilled nursing visits were made to area residents. They are broken down as follows:

Postpartum	12
Prem/High Risk	55
Well Child	33
Gynecological	1
Neurological	37
Respiratory	20
Orthopedic	158
CVA	258
Cardiac	426
Arthritis	251
Diabetes	232
Cancer	351
E.E.N.T.	49
Urological	120
Gastro. Int.	62
Periph. Vasc.	678
Mental Health	87
Blood Dyscrasia	132
Non Orthopedic	22
Adult Health	291
Communicable Disease	30
Mental Retardation	10
Drug - Alcohol Abuse	39

3354

A total of 38 speech therapy visits were made to area residents.

I would like to extend special thanks to the Public Health Nursing Committee; the Medical Staff of the Weeks Memorial Hospital; Dr. Robert Lewis; Dr. Laura Nathanson; Dr. Gregory Shields; Mrs. Stewart Foss; Mrs. Mary Fitch, R.N.; Mrs. Carol Haas, R.P.T.; Miss Eleanor Kenney, R.N.; and Mrs. Patsy Pilgrim, R.N.; as well as the residents of our communities for their guidance and support during the past year.

Respectfully submitted:
 Marion McCaig, R.N.
 Director Public Health Nursing Service, Inc.

Lancaster Town Warrant

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lancaster, in the County of Coos, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Lancaster on Tuesday, the eleventh day of March, at Ten o'clock in the forenoon, to act upon the subjects hereinafter mentioned. The polls will be open at said meeting place on said date from ten o'clock in the forenoon until seven o'clock in the afternoon for the receptions of your ballots for the election of Town officers and said polls will be open for such additional time after 7:00 p.m., as shall be determined by said meeting for the reception of your ballots on any matters to be voted on by written ballot at said meeting.

1. To choose all necessary Town officers for the ensuing year.
2. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow a sum or sums of money not exceeding in the aggregate the amount of the tax commitment of the previous year (1979) in anticipation of the collection of taxes for the current municipal year, and to issue in the name and on the credit of the Town, negotiable notes therefor, said notes to be paid in the current municipal year from taxes collected during the current municipal year.
3. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by public auction, or advertised sealed bid, or in such other manner as determined by the Selectmen as justice may require.
4. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budget appropriations in the amount indicated and , further, to authorize the Selectmen to make pro-rata deductions in the amounts as estimated entitlements are reduced or to take any other action hereon. The Selectmen and Budget Committee recommend appropriations as follows:

Appropriation	Estimated Amount
Office Assistance	\$ 4,500.00
New Equipment	24,000.00
Fire Dept. Supplies	2,000.00
Public Safety-Police Dept.	19,500.00
	<hr/>
	\$50,000.00

5. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the state, federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in NHRSA 31:95-b.

6. To see if the Town will vote to authorize prepayment of resident taxes and to authorize the tax collector to accept prepayments as provided by NHRSA 80:1-a.

7. To see if the Town will vote to raise and appropriate the sum of Fifty Five Thousand Dollars (\$55,000.00) for the purpose of paying the Town's share of the construction cost for a new bridge across Black Brook, so-called, on Martin Meadow Pond Road; and for this purpose to authorize the Selectmen to borrow, by the issue of Serial Notes of the Town in accordance with the provisions of Chapter 33 of New Hampshire Revised Statutes Annotated, being known as the Municipal Finance Act, and any amendment thereto, the sum of Fifty Five Thousand Dollars (\$55,000.00), and to authorize the Selectmen to determine the time and place of payment and the rate of interest on said notes and do whatever may be necessary and convenient in connection with the issuance thereof. (Recommended by the Budget Committee).

8. To see if the Town will vote to authorize the Selectmen to purchase a parcel of land, with the buildings thereon, situate at 15 Main Street in the Town of Lancaster, presently owned by David A. Maloof and Janet E. Maloof for a sum not to exceed Thirty Five Thousand Dollars (\$35,000.00) and to do all things necessary to finalize said purchase; and for this purpose, to authorize the Selectmen to borrow, by the issue of Serial Notes of the Town in accordance with the provisions of Chapter 33 of New Hampshire Revised Statutes Annotated, being known as the Municipal Finance Act, and any amendment thereto, the sum of Thirty Five Thousand Dollars (\$35,000.00), and to authorize the Selectmen to determine the time and place of payment and the rate of interest on said notes and do whatever may be necessary and convenient in connection with the issuance thereof. (Recommended by the Budget Committee).

9. To see if the Town will vote to appropriate and transfer from the Capital Reserve Fund for the replacement of equipment, the sum of Ten Thousand Dollars (\$10,000.00) to be used toward purchase of a front end loader.

10. To see if the Town will vote to rescind the passage of Article 10 at the 1978 Town Meeting on March 14, 1978, which raised and appropriated the sum of Thirty Four Thousand Five Hundred Dollars (\$34,000.00) for the construction of a new bridge across Caleb Brook, so-called, on Pleasant Valley Road.

11. To see if the Town will vote to amend the Parking Meter By-Laws of the Town of Lancaster, adopted May 1, 1948, by rescinding the amendment thereto, adopted at the 1954 Town Meeting, and provide in substitution therefor, that use of the parking meters shall be limited to the period of May 1 through November 1 of each year.

12. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be used for the purpose of assisting the Col. Town Spending Committee in the maintenance of the Col. Town Swimming Pool. (Submitted without recommendation by the Budget Committee).

13. To see if the Town will vote to raise and appropriate the sum of One Thousand Six Hundred and Twenty-Five Dollars (\$1,625.00) to be used by the Lancaster Town Band for the purpose of assisting the Band Concerts. (Submitted without recommendation by the Budget Committee).

14. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) to be used by the Mount Prospect Ski Club for the purpose of assisting in the operation of the Mt. Prospect Ski area. (Submitted without recommendation by the Budget Committee).

15. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) to be used by the White Mountains Region Association. (Submitted without recommendation by the Budget Committee).

16. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of insuring the continued operation of the Weathervane Theatre Players, Inc. (By Petition - Without recommendation of the Budget Committee).

17. To see if the Town will raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) to be used by the Lancaster Day Care Center for the purpose of buying equipment and meeting expenses so that the Day Care Center can continue to provide care and possibly expand to allow more families to take advantage of the Center. (By Petition - Without recommendation of the Budget Committee).

18. To see if the Town will vote to accept the budget as submitted by the Budget Committee.
19. To direct how money raised for the above purposes be expended.
20. To act upon any other business which may legally come before said meeting.

Given under our hands and seals, this twenty-first day of February, 1980.

LARRY T. CONNARY
NORMAN H. CROSS
MICHAEL BEATTIE

Selectmen of Town of Lancaster,
New Hampshire

A true copy of Warrant - Attest:

LARRY T. CONNARY
NORMAN H. CROSS
MICHAEL BEATTIE

Selectmen of Town of Lancaster,
New Hampshire

Debt Service

Bond Issue : The principal payment on the Sewer Bond was \$11,000.00, and interest of \$65,475.00. The State of N.H. paid \$115,682.00, as its share of the principal and interest.

Long Term Notes: Two note payments were made, totaling \$10,000.00, and interest on both was \$1,262.50.

Temporary Loans & Interest: Interest of \$14,213.35 was paid to borrow \$450,000.00, in anticipation of taxes. Early payment of taxes, or partial payment would help reduce the amount of money necessary to borrow.

A schedule of Indebtedness follows:

	Sewer Bonds
	4.50 percent
Amount of Original Issue	\$2,170,000.
Date of Original Issue	March 1, 1972
Principal Payable Date	March 1
Interest Payable Dates	March 1 and September 1
Payable at	Boston Safe Deposit and Trust Company

Maturities-Fiscal Year Ending	Principal	Interest
December 31, 1980	\$ 110,000.	\$ 60,525.
December 31, 1981	110,000.	55,575.
December 31, 1982	110,000.	50,625.
December 31, 1983	110,000.	46,675.
December 31, 1984	110,000.	40,725.
December 31, 1985	110,000.	35,775.
December 31, 1986	110,000.	30,825.
December 31, 1987	110,000.	25,875.
December 31, 1988	110,000.	20,925.
December 31, 1989	110,000.	15,975.
December 31, 1990	100,000.	11,250.
December 31, 1991	100,000.	6,750.
December 31, 1992	100,000.	2,250.
	\$1,400,000.	\$ 402,750.
Totals		

Long-Term Note
Swimming Pool Notes — Various Rates

Amount of Issue	\$20,000.	
Date of Issue	October 15, 1976	
Principal Payable Date	October 15	
Interest Payable Date	April 15 and October 15	
Payable at	The Lancaster National Bank	
<i>Year</i>	<i>Principal</i>	<i>Interest</i>
1980	\$ 5,000.	\$ 240.
	<hr/>	<hr/>
Total	\$ 5,000.	\$ 240.

TOWN OF LANCASTER
Fire Truck Note
Issued December 1, 1978
\$15,000. at 5.25 Percent

<i>Year</i>	<i>Principal</i>	<i>Interest</i>
1980	\$ 5,000.	\$ 525.00
1981	\$ 5,000.	262.50
	<hr/>	<hr/>
Totals	\$10,000.	\$ 787.50

Advertising - Promotional

Information Booth: Have you ever heard the question, "Where do people come from who stop at the information booth?" Here is where some came from last year: of the 5,210 people, 1,772 came from the New England States, 642 from New York State, 171 from New Jersey, and 171 from Michigan. Others from Florida to Hawaii. People from foreign lands totaled 1,696, with 1,593 from our good neighbor, Canada, and from West Germany, Australia, England, France, and several others. Is there a trend here?

The attendants, John Gregory and Rosemary Nadeau, welcomed the people, and furnished their needs effectively. An experiment this year was opening the booth weekends during the foliage season.

SUMMARY OF YOUR REGION ASSOCIATION'S ACTIVITIES/PROGRAMS FOR THE FISCAL YEAR

July 1, 1978 - June 30, 1979

Solicited and prepared the 1978 edition of the New Hampshire Lodging Directory.

Published a WMRA visitor Directory that was part of the new "Little Phone Book" project. Four separate telephone books with common region-wide yellow pages were distributed to businesses and residents in numerous towns in the region. A fifth book will be published in 1980 for those towns in the southern tier of the region.

Prepared text material for issues *Outlook Magazine*, copies of which were sent to region businesses, local town officials, county commissioners, and to all state legislators and state department commissioners, and directors.

Continued its work in support of the White Mountains Center for the Arts, which in 1980 will move to a more central location - Bretton Woods, NH.

Surveyed numerous gasoline stations each week during summer and fall as part of a hot line informational network designed to reassure visitors of the availability of gasoline in The White Mountains.

Contacted New Hampshire's Congressional Delegation and protested the amount of additional acreage that was proposed for wilderness designation in The White Mountains National Forest. Also, your Association protested to that same delegation, and to energy officials in Washington, federal proposals that would close gasoline stations on weekends.

Continued its support of the 1.2 million dollar Christmas tree industry in the region.

Continued to support 4-H programs and activities in the region.

Assisted several travel writers in promoting this region to the vacationing public.

Prepared and delivered testimony on the importance of vacation travel to the state and to the region to the NH House Appropriations Committee. It was delivered on behalf of the Council of Region Associations and The New Hampshire Travel Council.

Provided travel information in response to numerous telephone callers from outside New Hampshire, and wrote many personal letters in answer to many written inquiries.

Your Association also answered 2,762 single inquiries, 425 bulk inquiries, wrote 113 personal letters, processed 52 bulletins of lodging and real estate inquiries, processed 1,956 mimeographed letters, and wrote 4 news releases.

Colonel Town Recreation Program

1979 Annual Report by Superintendent of Recreation

The Col. Town Recreation Department is operated with funds derived from the Col. Francis L. Town Trust Fund. Lancaster's program and facilities are administered by the nine member Col. Town Spending Committee. The Committee members and I welcome ideas and suggestions that will improve our services.

The Superintendent of Recreation's job is to direct and coordinate all activities and functions associated with the Col. Town facilities within the guidelines established by the Committee. He develops, promotes, supervises and reports on activities for all ages, establishes rules and regulations, supervises personnel and makes recommendations to the Spending Committee for new activities and facility improvements beneficial to the residents of Lancaster. Many of the activities that utilize the Col. Town facilities are planned, promoted, conducted and supervised by the staff and Spending Committee. The facilities are also readily available to local groups and organizations for their functions on a first come, first served basis. Groups are encouraged to make maximum use of their facilities by scheduling their meetings and/or special events using Col. Town facilities. Reservations are made by telephone (788-3321) or in person. The Community Camp reservations are made directly with the caretakers from Memorial Day through mid-September (788-3546).

Probably the biggest concern we have had to deal with this year is the effects of the rapid inflationary economy and its impact on our operation. Fixed charges such as workmen's compensation insurance, fuel oil, electricity, multi-peril insurance and unemployment insurance, applicable to local government agencies for the first time this year, and operational costs such as maintenance, supplies, gasoline and all equipment are each taking a bigger percentage of the budget. When we look at needed repair jobs the supplies are expensive but, if we wait, the same supplies will cost much more in a very short time.

The major repair work accomplished this past year was re-shingling the house roof and putting new roofing over the entire gym roof. Rather than hire a firm to bring a crew in and complete the job quickly, we hired a carpenter who was assisted by our crew saving at least 50%. Another capital improvement completed was bringing a new electrical line from the main panel in the cellar to the stage. The new electrical service should not only be much safer but should also accommodate the various different type functions that take place in the gymnasium. The solar heat collector installed for heating the pool water, 600 feet of black plastic pipe on the old bathhouse roof, was effective. We purchased much less oil for the pool and the water temperature was adequate, except for the real cool spells we experienced this past summer. The Committee and I would like to take this opportunity to thank each member of the Lancaster Citizens' Bus Fund Drive for the many hours they spent during 1979 helping raise \$12,500, which together with the \$1,000 from the sale of the old bus and \$2,500 budgeted by the Committee paid for our new \$16,000 bus. The first trip on the new bus was taken by Coach Ellie Emery's swim team in August. We also thank the many club members who worked on special projects, individuals who contributed cash or goods for the Rotary Auction (\$2,300 toward bus fund), and the residents who supported the drive through their attendance at many fund raising events. I'm sure parents of participants wish to also thank you for providing their children with much safer and more dependable transportation.

ADULT ACTIVITIES

Lancaster's adults are requiring more and more facility time for active recreation pursuits. Oil painting classes, co-ed volleyball, women's softball and basketball, men's soccer and softball, tennis lessons and tournaments, square dancing and Scottish dancing classes were popular activities. The Col. Town Senior Citizens make good use of the facilities and also very much enjoy the bus they helped obtain.

We would like to see more adults get involved in the youth programs. Coaches, officials, leaders, organizers, chaperones, scorers, timers, etc. are always needed. The more adults helping youth programs the better the activity is. We would like to borrow Uncle Sam's popular quote, "We Need You!" Give us a call or drop in at the Community Center and let us know of your interests.

COMMUNITY CAMP

The Col. Town Community Camp enjoyed another successful year with the popular Murphy's, George and Thelma, as caretakers. The Community Camp is an excellent family and group picnic area. The new "Rotary Lodge cabin" is ready for in-town vacations and features two bedrooms, living room and kitchen. Save traveling expenses by using the cabin this summer.

TEAM SPORTS ARE ALSO IMPORTANT

The U.S. government's advertising blitz promoting lifetime sports has been effective and good for America. Everyone should learn lifetime sports skills at an early age. **THE LESSONS LEARNED MAINLY THROUGH TEAM SPORTS ARE ALSO IMPORTANT AND CAN ALSO BE USED FOR A LIFETIME.** Parents are encouraging their children to learn to swim, ski, play tennis, bowl, etc. When it comes to team sports, I hear too many parents say they do not want to influence their child to play a sport but they would like to see them play. This attempt not to influence or push is being misinterpreted by the children. Children like to please parents. If they were sure you wanted them to play team sports, they would be more apt to join.

There is only a short period in the average person's life that he/she can choose to play or not to play a team sport. The best opportunities exist **AGES 8-12 WHEN EVERYONE IS A BEGINNER.** As we get older, we have less time due to conflicts with more schoolwork, more home responsibilities and sometimes the need to work. Teams also usually begin inter-town competition and there are more players on a team. As we get to high school, only the best talented players make the teams.

I believe all children ages 8-12 should participate in as many team sports as possible. Later, after they have learned the basic skills and rules, they are more capable of deciding whether to play a team sport, individual sport or spend their leisure time enjoying other hobbies.

Parents should insure that their children LEARN TEAMWORK SKILLS THEY WILL USE FOR A LIFETIME by finding out when and where to register to play each sport, by bringing them to the activity the first few times, (even if it means climbing out of bed early on Saturday morning), learning their practice and game schedule, attending games, and, when possible, getting involved in the activity as coaches, leaders, officials or administrators of leagues.

APPRECIATION

Andrea and I wish to express our appreciation to the Spending Committee members for their leadership and assistance. We thank each person who served on the staff for their interest and dedication. A special thanks to VOLUNTEERS who were directly responsible for the success of many Col. Town programs.

Colonel Town

Income Spending Committee

TREASURER'S REPORT 1979

INCOME:

Col. Town Trust Fund		\$78,170.43
House, Camp, Pool fees		5,365.41
CETA	16,008.78	
Vocational Rehabilitation	<u>385.67</u>	16,394.45
Special Activities		11,244.06
Snowdrifters for pee-wee league	100.00	
Town of Lancaster for pool	<u>1,500.00</u>	<u>1,600.00</u>
Total Income		112,774.35
Transfers from Savings A/C		9,000.00
Checkbook Balance 1/1/79		25,714.26
		<u>147,488.61</u>

DISBURSEMENTS:

Wages and Salaries		41,355.75
Income tax wh.	4,594.22	
Retirement wh.	1,020.78	
Blue Cross-Shield	1,354.03	
Unemployment insurance	269.01	
Social Security wh.	3,038.88	
Social Security Col. Town share	3,038.86	
Retirement Assessment	<u>682.56</u>	13,998.34
Insurance		11,013.00
Capital Expenditures		
Heat changes	1,802.56	
Gymnasium Roof	3,010.65	
House Roof	2,321.54	
Solar Water Heat--Pool	800.00	

Hockey, Soccer, Basketball		
Goals and Nets	888.14	
Rewiring Stage	<u>1,048.64</u>	9,871.53
Repairs and Maintenance	1,577.43	
Supplies	860.68	
Office Supplies	<u>236.24</u>	2,674.35
Heat	5,037.08	
Electricity	2,388.10	
Telephone	<u>910.09</u>	8,335.27
Vehicles		1,135.35
Camp		838.33
Field		731.56
Pool		5,760.99
Rink		1,173.00
Special Activities		7,353.59
Recreation Supplies		2,421.34
Miscellaneous		2,252.79
Appropriations:		
Junior Hockey	150.00	
Girl Scouts	350.00	
School Awards	200.00	
Library	1,800.00	
Bus Fund	<u>2,500.00</u>	5,000.00
Total Expenditures		<u>113,915.19</u>
Transfers to Savings A/C		10,000.00
Transfer to NOW A/C		<u>1,000.00</u>
		124,915.19
Checkbook Balance 1/1/80		<u>22,573.42</u>
		147,455.61

Colonel Town Trust Fund

YEAR ENDED DECEMBER 31, 1979

Investments, December 31, 1978	\$1,110,193.66
Income From Investments - 1979	83,402.86
Profit From Securities Sales	50,082.18
	<u>\$1,243,678.70</u>

Payments - F. L. Town Spending Committee	\$ 78,170.43
Expenses of Administration *	5,232.43
Investments, December 31, 1979	1,160,275.84
	<u>\$1,243,678.60</u>

Original Trust - 1926	\$ 335,022.50
Profits	960,069.66
	<u>1,295,092.16</u>
Losses	134,816.32
Trust - December 31, 1979	<u>\$1,160,275.84</u>

* Expenses of Administration:

Investment Fee	\$4,372.00
Accounting Service	750.00
Probate Court	10.00
Bond	47.00
Postage/Registered Mail	53.43
	<u>\$5,232.43</u>

Respectfully submitted,
Raymond J. Carr
Treasurer

COL. F. L. TOWN FUND - YEAR ENDED DECEMBER 31, 1979 - INVENTORY - INCOME - GAINS (LOSSES)

Name of Security	Date of PURCHASE	Par or SHARES	Inventory 12/31/78	Inventory 12/31/79	Year End MARKET	1979 INCOME	Gains (LOSSES)
Alabama Power Co. 7 3/4 due 2002	10/02/72	50,000.00	50,000.00	50,000.00	32,625.00	3,875.00	
Boston Gas Co. 9 7/8 due 1982	01/15/75	37,000.00	37,000.00	37,000.00	35,150.00	3,653.76	
Columbia Gas Sys 7 1/2 due 1997	11/15/72	50,000.00	50,000.00	50,000.00	36,996.00	3,750.00	
Consolidated Ed. 9 3/8 due 2000	09/15/70	15,000.00	15,000.00	15,000.00	11,700.00	1,406.26	
General Motors 8.05 due 1985	04/01/75	50,000.00	50,000.00	50,000.00	44,187.00	4,025.00	
Ohio Edison 9 1/4 due 2000	06/11/70	20,000.00	20,000.00	20,000.00	17,100.00	1,850.00	
US Treasury Notes 6 1/4 due 1979	08/15/72	50,000.00	50,000.00	50,000.00	0 - 0	3,125.00	
US Treasury Notes 7 7/8 due 1982	03/31/78	70,000.00	70,000.00	70,000.00	65,056.00	5,512.50	
US Treasury Notes 7 1/4 due 1984	05/04/77	50,000.00	50,000.00	50,000.00	44,844.00	3,625.00	
US Treasury Notes 9 due 1987	04/03/79	40,000.00	0 - 0	40,000.00	37,337.00	1,386.98	
US Treasury Notes 9 1/4 due 1989	09/14/79	50,000.00	0 - 0	50,000.00	46,953.00	688.11	
du Pont E. I. de Nemours	06/15/73	900	50,370.00	50,370.00	36,337.00	2,475.00	
Exxon Corporation	10/28/75	1,000	45,279.65	45,279.65	55,125.00	3,900.00	
Freeport Minerals Company	09/26/72	3,000	41,804.28	41,804.28	196,500.00	3,500.00	
General Motors Corporation	07/08/65	500	41,749.01	41,749.01	25,000.00	2,650.00	
Gulf Oil Corporation	06/15/77	1,000	29,068.00	29,068.00	34,625.00	2,062.50	
International Business Machines	06/14/78	1,000	55,311.67	68,526.58	64,375.00	2,752.00	
Kraft Incorporated	11/29/72	800	39,291.65	39,291.65	38,200.00	2,400.00	
Merck & Company, Inc.	06/14/78	800	48,848.31	48,848.31	57,800.00	1,520.00	
Smith Kline Corporation	07/23/69	1,400	17,751.00	0 - 0	0 - 0	1,659.00	50,082.18
American Telephone & Telegraph	11/30/79	1,000	0 - 0	54,231.23	52,125.00	0 - 0	
Cincinnati Gas & Electric	01/25/62	1,075	25,511.68	25,511.68	17,871.00	2,107.00	
Duquesne Light Company	03/10/61	600	17,776.88	17,776.88	8,175.00	1,044.00	
Florida Power & Light Co.	12/21/70	1,000	14,382.28	14,382.28	10,000.00	928.00	
Iowa Power & Light Company	07/23/69	1,000	27,357.50	27,357.50	22,625.00	2,460.00	
Ohio Edison Company	09/20/61	1,700	39,921.11	39,921.11	22,737.00	2,992.00	
Philadelphia Electric Company	12/21/70	600	13,010.28	13,010.28	8,250.00	1,080.00	
Southern New England Telephone Co.	07/08/65	437	23,533.34	23,533.34	14,858.00	1,529.50	
Union Electric Company	09/20/61	2,500	47,152.37	47,152.37	30,000.00	3,600.00	
BayBanks, Incorporated	11/09/74	1,500	38,897.42	38,897.42	47,625.00	3,600.00	
Charter New York Corporation	11/27/74	1,500	31,341.80	31,341.80	49,500.00	3,660.00	
Federal National Mortgage Association	09/20/61	2,000	8,494.80	8,494.80	32,250.00	2,560.00	
Sixogonock Guaranty Savings Bank			61,340.63	21,340.63	21,340.63	2,026.25	
Burgess & Leith, Incorporated			387.04	387.04	387.04	0 - 0	
			<u>1,110,193.66</u>	<u>1,160,275.84</u>	<u>1,217,623.67</u>	<u>83,402.86</u>	<u>50,082.18</u>

Report of Audit

KILLION, PLODZIK & SANDERSON
ACCOUNTANTS AND AUDITORS
171 NORTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301

JOHN J. KILLION, JR., C.P.A.
STEPHEN D. PLODZIK, P.A.
ROBERT E. SANDERSON, P.A.

TELEPHONES
603 224-5971
603 225-6996

TOWN OF LANCASTER

AUDITORS' OPINION

We have examined the financial statements of the various funds and groups of accounts of the Town of Lancaster, New Hampshire for the year ended December 31, 1979, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records as we considered necessary in the circumstances.

As is the practice with most New Hampshire communities, the Town of Lancaster has not maintained a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in these financial statements.

In addition, the Town has not capitalized the cost of property and equipment purchased by the Enterprise Funds (Sewer and Water Departments). Likewise, no depreciation expense is recorded on these funds. Generally accepted accounting principles require that property and equipment of enterprise funds be capitalized and depreciated over the useful lives of the assets. The Town's records do not permit the application of adequate procedures to enable us to determine the cost value of capital assets or related depreciation expense on them.

Because of the material effect of the omission of fixed assets and related depreciation on the financial position, we do not express an opinion on the financial statements of these Enterprise Funds.


In our opinion, the financial statements listed in the aforementioned table of contents, other than the financial statements of the Enterprise Funds (Sewer and Water Departments), present fairly the financial position of the various funds and groups of accounts of the Town of Lancaster, New Hampshire at December 31, 1979, 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.

The supplemental schedules included in this report, although not considered necessary for a fair presentation of the financial position and results of operations of such funds and group of accounts, are presented primarily for supplemental analysis purposes. This additional information has been subjected to the audit procedures applied in the aforementioned examination of the basic financial statements and is, in our opinion, fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In connection with our examination we also (1) made a study and evaluation of the Town's system of internal accounting control, (2) performed tests of compliance with the Revenue Sharing Act and regulations as required by Sections II.C.3 and III.C.3 of the "Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients" (guide) issued by the Office of Revenue Sharing, U.S. Department of the Treasury and (3) compared the data on the Bureau of Census Form RS-9 to records of the Town of Lancaster as required by Section II.C.4 of the "Guide".

Based on these procedures we noticed no instance of non-compliance with the regulations and no material differences between Census data on Form RS-9 and the records of the Town of Lancaster for the year ended December 31, 1979.

January 21, 1980



KILLION, PLODZIK & SANDERSON

TOWN OF LANCASTER

LETTER OF TRANSMITTAL

Members of the Board of Selectmen
Town of Lancaster
Lancaster, New Hampshire

Members of the Board:

Submitted herewith is the report of our examination of the financial statements of the Town of Lancaster, New Hampshire for the year ended December 31, 1979. Exhibits as hereafter listed are included as part of this report.

FINANCIAL STATEMENTS

Combined Balance Sheet - All Fund Types and Account Groups. Exhibit A

A combined balance sheet - all fund types and account groups is contained in Exhibit A.

General Fund

Balance Sheet Exhibit A-1
Statement of Changes in Fund Balance. Exhibit A-2
Statement of Estimated and Actual Revenues. Exhibit A-3
Statement of Appropriations, Expenditures and Encumbrances. Exhibit A-4

A balance sheet disclosing the financial condition of the general fund is presented in Exhibit A-1. As indicated therein, the unreserved fund balance amounted to \$31,843 at December 31, 1979. A statement of the changes in fund balance is shown in Exhibit A-2.

Statements of estimated and actual revenues, appropriations, expenditures and encumbrances are included in Exhibits A-3 and A-4, respectively. Revenues in excess of estimates amounted to \$9,338, while expenditures and encumbrances exceeded appropriations by \$29,117, resulting in a 1979 budget deficit of \$19,779.

FINANCIAL STATEMENTS

All Special Revenue Funds

<u>Combining Balance Sheet</u>	Exhibit B-1
<u>Combining Statement of Revenues,</u> <u>Expenditures and Changes in Fund Balances</u>	Exhibit B-2

A combining balance sheet of all the special revenue funds is presented in Exhibit B-1. These funds include Federal Revenue Sharing, Weeks Memorial Library, Summer Street Cemetary, District Court, and Community Development Block Grant Funds. The unreserved fund balances totaled \$95,088 at December 31, 1979. A combining statement of revenues, expenditures and changes in fund balances is contained in Exhibit B-2.

All Capital Projects Funds

<u>Combining Balance Sheet</u>	Exhibit C-1
<u>Combining Statement of Revenues,</u> <u>Expenditures and Changes in Fund Balances</u>	Exhibit C-2

A combining balance sheet of all the capital projects funds is presented in Exhibit C-1. A combining statement of revenues, expenditures and changes in fund balances is contained in Exhibit C-2. The unreserved fund balances totaled \$671,467 at December 31, 1979.

Enterprise Funds

Water Department Fund

<u>Balance Sheet</u>	Exhibit D-1
<u>Statement of Revenues,</u> <u>Expenditures and Changes in Retained Earnings</u>	Exhibit D-2
<u>Statement of Changes in Financial Position.</u>	Exhibit D-3

Sewer Department Fund

<u>Balance Sheet</u>	Exhibit E-1
<u>Statement of Revenues,</u> <u>Expenditures and Changes in Retained Earnings</u>	Exhibit E-2
<u>Statement of Changes in Financial Position.</u>	Exhibit E-3

Balance sheets, statements of revenues, expenditures and changes in retained earnings and statements of changes in financial position covering the enterprise funds, are presented in the aforementioned exhibits. As noted in the Auditors' Opinion, because of the material effect of the omission of fixed assets and related depreciation on the financial position, we are unable to express an opinion as to the fairness of the enterprise funds' financial statements.

All Trust and Agency Funds

<u>Combining Balance Sheet</u>	Exhibit F-1
<u>Combining Statement of Revenues,</u> <u>Expenditures and Changes in Fund Balances</u>	Exhibit F-2

FINANCIAL STATEMENTS

A balance sheet of all the trust and agency funds is presented in Exhibit F-1. A statement of revenues, expenditures and changes in fund balances is included in Exhibit F-2. These funds include the Town trusts, Colonel F.L. Town Trust, Capital Reserve and Performance Deposits funds. The total fund balances amounted to \$1,836,215 at December 31, 1979.

General Long-Term Debt Group of Accounts

Balance Sheet Exhibit G-1
Statement of Town Debt. Exhibit G-2

A balance sheet of the general long-term debt of the Town is contained in Exhibit G-1. The long-term debt amounted to \$1,415,000 at December 31, 1979. A statement of debt service requirements is shown in Exhibit G-2.

COMMENTS

Overdraft of Appropriations and Application of the Municipal Budget Law

As indicated in the general fund statement of appropriations, expenditures and encumbrances (Exhibit A-4), there was a net overdraft of town budgetary appropriations of \$27,212 as a result of 1979 operations.

In cases of this sort the provisions of the municipal budget law (R.S.A. 32:10a) require that the Board of Selectmen, with the approval of the Budget Committee, petition the Commissioner of Revenue Administration for a certificate of emergency which would authorize the expenditures made in excess of budgetary appropriations.

On August 29, 1979, the Commissioner of Revenue Administration approved expenditures totaling \$13,500 in excess of original 1979 appropriations under the emergency provisions of the Municipal Budget Act. However, additional requests in 1979 totaling \$26,500 were disapproved citing the following reasons:

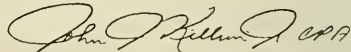
Town Hall Fuel and Town Garage Fuel	\$ 6,500
--	----------

" - do not qualify as "emergency" within the purview of R.S.A. 32:10a."

Town Maintenance	\$20,000
------------------	----------

"The law clearly states that authority may be given prior to the making of such expenditure; however, it may be approved if the expenditure was caused by a sudden or unexpected emergency. It is our feeling that maintenance and repair costs, as well as cost increases in asphalt, gasoline and other supplies, does not meet the criteria of unexpected emergency and that the request could have been made prior to December 28, 1979."

Very truly yours,



KILLION, PLODZIK & SANDERSON

EXHIBIT A-1
TOWN OF LANCASTER
General Fund
Balance Sheet
December 31, 1979

ASSETS

<u>Cash</u>		
In Checking	\$265,913	
In Savings	14,129	
Petty Cash Fund	<u>145</u>	
Total Cash		\$280,187
<u>Accounts Receivable</u>		
Due From Federal Government	\$ 1,069	
Due From State of New Hampshire	924	
<u>Due From Other Funds</u>		
Capital Projects Funds	\$14,471	
Special Revenue Funds	14,586	
Enterprise Funds	<u>2,792</u>	
		31,849
General (Net of Allowance)	<u>21,247</u>	
Total Accounts Receivable		55,089
<u>Taxes Receivable</u>		
Property	\$253,957	
Resident	8,670	
Yield	343	
Tax Liens	<u>98,508</u>	
Total Taxes Receivable		<u>361,478</u>
TOTAL ASSETS		<u>\$696,754</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>		
Trade Accounts Payable	\$ 14,158	
Payroll Taxes Payable	2,330	
Yield Tax Security Deposits	2,862	
School District Tax Payable	626,041	
Due State of New Hampshire	<u>1,091</u>	
Total Liabilities		\$646,482
<u>Fund Balance</u>		
Reserved for Encumbrances	\$ 18,429	
Unreserved	<u>31,843</u>	
Total Fund Balance		<u>50,272</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$696,754</u>

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

EXHIBIT A-2
TOWN OF LANCASTER
General Fund
Statement of Changes in Fund Balance
For The Year Ended December 31, 1979

Unreserved Fund Balance - January 1, 1979 \$51,677

Deduct

<u>1979 Budget Deficit</u>		
Estimated Revenues	\$1,996,575	
Actual Revenues	<u>2,005,913</u>	
Revenue Surplus		\$ 9,338
Total Appropriations	\$1,996,575	
Total Expenditures and Encumbrances	<u>2,025,692</u>	
Excess of Expenditures and		
Encumbrances Over Appropriations		<u>29,117</u>
1979 Budget Deficit		<u>\$19,779</u>
Tax Liens Transferred To Tax Deeds		<u>55</u>

Total Deductions 19,834

Unreserved Fund Balance - December 31, 1979 \$31,843

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

EXHIBIT A-3
TOWN OF LANCASTER
General Fund
Statement of Estimated and Actual Revenues
For The Year Ended December 31, 1979

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<u>Taxes</u>			
Property	\$1,388,290	\$1,392,025	\$ 3,735
Resident	19,610	19,820	210
Yield	3,500	5,787	2,287
National Bank Stock	1,960	1,960	
Interest and Penalties	20,300	24,864	4,564
Total Taxes	<u>1,433,660</u>	<u>1,444,456</u>	<u>10,796</u>
<u>State of New Hampshire</u>			
Meals and Rooms Tax	34,678	34,678	
Interest and Dividends Tax	33,239	33,239	
Savings Bank Tax	8,863	8,863	
Business Profits Tax	144,272	144,272	
Highway Subsidy	30,662	30,686	24
Aid for Water Pollution Projects	115,682	120,082	4,400
Railroad Tax	654	654	
Town Road Aid	4,000	3,100	(900)
Reimbursement a/c State and Federal Lands	870	1,015	145
Other		452	452
Total State of New Hampshire	<u>372,920</u>	<u>377,041</u>	<u>4,121</u>
<u>Local Sources, Except Taxes</u>			
Motor Vehicle Permit Fees	64,000	66,023	2,023
Interest on Deposits	24,895	26,425	1,530
District Court Receipts	15,000	13,349	(1,651)
Ambulance Fees	16,600	14,807	(1,793)
Parking Meter Income	3,000	2,573	(427)
Rent of Town Property and Equipment	1,800	2,059	259
Business Licenses, Permits and Fees	1,200	964	(236)
Dog Licenses	1,500	1,226	(274)
Income From Departments	6,000	4,282	(1,718)
Trust Fund Income		1,208	1,208
Total Local Sources	<u>133,995</u>	<u>132,916</u>	<u>(1,079)</u>
<u>Interfund Transfers</u>			
<u>From Special Revenue Funds</u>			
Revenue Sharing	<u>56,000</u>	<u>51,500</u>	<u>(4,500)</u>
<u>Total Revenues</u>	<u>\$1,996,575</u>	<u>\$2,005,913</u>	<u>\$ 9,338</u>

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

EXHIBIT A-4
TOWN OF LANCASTER
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Year Ended December 31, 1979

	Encumbered From 1978	Appropriations 1979	Expenditures Net of Refunds	Encumbered To 1980	(Over) Under Budget
<u>General Government</u>					
Town Officers' Salaries	\$	\$ 39,690	\$ 35,299	\$	\$ 4,391
Town Officers' Expenses		18,200	17,612	351	237
Election and Registration Expenses		400	533		(133)
District Court Expenses		14,600	14,555		45
Town Hall and Building Maintenance		21,200	21,546		(446)
Total		<u>94,090</u>	<u>89,645</u>	<u>351</u>	<u>4,094</u>
<u>Protection of Persons and Property</u>					
Police Department		89,850	84,950		4,900
Parking Meters		3,550	3,550		
Fire Department		24,150	25,179		(1,029)
Care of Trees		1,000	661		339
Planning and Zoning		3,620	3,067		553
Dog Damage		900	783		117
Insurance		30,460	56,756		(26,296)
Total		<u>153,530</u>	<u>174,946</u>		<u>(21,416)</u>
<u>Health and Sanitation</u>					
Health Department		17,928	17,627		301
Ambulance Service		14,600	10,387		4,213
Vital Statistics		350	302		48
Town Dump and Refuse Removal		17,500	27,710		(10,210)
Total		<u>50,378</u>	<u>56,026</u>		<u>(5,648)</u>
<u>Highways and Bridges</u>					
Town Road Aid		996	996		
Town Maintenance		176,583	191,680		(15,097)
Street Lighting		25,000	26,001		(1,001)
Total		<u>202,579</u>	<u>218,677</u>		<u>(16,098)</u>
<u>Libraries</u>					
Libraries		18,954	18,944		10
<u>Public Welfare</u>					
Old Age Assistance		15,000	9,300		5,700
Town Poor		3,500	4,563		(1,063)
Total		<u>18,500</u>	<u>13,863</u>		<u>4,637</u>

<u>Patriotic Purposes</u>		400		400	
<u>Recreation</u>		5,624		6,580	(956)
<u>Public Service Enterprises</u>					
Cemeteries		2,500		2,500	
Airport		1,000		1,000	
Total		3,500		3,500	
<u>Unclassified</u>					
Damages and Legal Expenses	2,500		2,500	2,965	2,035
Advertising and Regional Associations	1,500		6,200	5,665	2,035
Employee Benefits			19,100	23,549	(4,449)
Contingency Fund			8,000		8,000
Historical Society			500	1,000	(500)
Total	4,000		36,300	33,179	2,035
<u>Debt Service</u>					
Interest on Debt					
Tax Anticipation Notes			14,030	14,213	(183)
Long-Term Debt			67,220	66,738	482
Principal of Debt			120,000	120,000	
Total			201,250	200,951	299
<u>Capital Outlay</u>					
Tax Mapping	5,455		6,062		(607)
New Equipment - Highway	17,712		21,500	14,235	3,387
Refuse Disposal System	1,808			1,808	
Payments To Capital Reserve Fund			18,000		
Land Purchase	17,500		17,500		
Total	42,475		39,500	63,152	2,780
<u>Total Town Appropriations</u>	46,475		824,605	879,863	18,429
<u>Transfers To Other Governmental Divisions</u>					
School District Tax			1,065,411	1,065,411	
County Tax			95,534	95,534	
Total			1,160,945	1,160,945	
<u>Overlay</u>			11,025	12,930	(1,905)
<u>Total Town Appropriations, Transfers and Overlay</u>	\$46,475		\$1,996,575	\$2,053,738	\$18,429
					(\$29,117)

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

EXHIBIT B-1
TOWN OF LANCASTER
All Special Revenue Funds
Combining Balance Sheet
December 31, 1979

<u>ASSETS</u>	Federal Revenue Sharing Fund	Weeks Memorial Library Fund	Summer Street Cemetery Fund	District Court Fund	Community Development Block Grant Fund
Cash	\$ 58,468	\$ 7,701	\$ 28,329	\$ 23	\$ 2,190
Accounts Receivable					
Due From Federal Agencies	37,042				26,229
Due From Trust and Agency Funds	<u>14,164</u>	<u>1,461</u>	<u>12,703</u>	--	--
TOTAL ASSETS	<u>\$109,674</u>	<u>\$ 9,162</u>	<u>\$ 41,032</u>	<u>\$ 23</u>	<u>\$ 28,419</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities					
Due To General Fund	\$ 14,586	\$ 14,586	\$	\$	\$
Fund Balances					
Unreserved Fund Balances	<u>95,088</u>	<u>16,452</u>	<u>41,032</u>	<u>23</u>	<u>28,419</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$109,674</u>	<u>\$ 9,162</u>	<u>\$ 41,032</u>	<u>\$ 23</u>	<u>\$ 28,419</u>

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

TOWN OF LANCASTER

All Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Year Ended December 31, 1979

	Federal Revenue Sharing Fund	Weeks Memorial Library Fund	Summer Street Cemetary Fund	District Court Fund	Community Development Block Grant Fund
<u>Revenues</u>					
Federal Sources	\$230,730	\$ 2,122	\$	\$	\$174,250
State Sources	500	500			
Local Sources	40,111	898	7,669	29,710	
<u>Interfund Transfers</u>					
General Fund	20,981	18,481	2,500		
Trust and Agency Funds	30,742	4,925	25,817		
<u>Total Revenues</u>	<u>323,064</u>	<u>26,926</u>	<u>35,986</u>	<u>29,710</u>	<u>174,250</u>
<u>Expenditures and Transfers</u>					
Expenditures	218,091	27,398	28,361	16,501	145,831
<u>Transfers To Other Funds</u>					
General Fund	64,709			13,209	
<u>Total Expenditures and Transfers</u>	<u>282,800</u>	<u>27,398</u>	<u>28,361</u>	<u>29,710</u>	<u>145,831</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	<u>40,264</u>	<u>4,692</u>	<u>(472)</u>	<u></u>	<u>28,419</u>
<u>Fund Balance - January 1, 1979</u>	<u>54,824</u>	<u>11,760</u>	<u>9,634</u>	<u>23</u>	<u></u>
<u>Fund Balance - December 31, 1979</u>	<u>\$ 95,088</u>	<u>\$16,452</u>	<u>\$ 9,162</u>	<u>\$ 23</u>	<u>\$ 28,419</u>

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

EXHIBIT C-1
TOWN OF LANCASTER
All Capital Projects Funds
Combining Balance Sheet
December 31, 1979

<u>ASSETS</u>	<u>Total</u>	<u>Sewage Treatment</u>		<u>Phase I</u>	<u>Phase II</u>
		<u>Facility</u>	<u>Study</u>	<u>Engineering</u>	<u>Sewer</u>
				<u>Study</u>	<u>Construction</u>
<u>Cash</u>					
In Checking	\$ 51,682	\$ 31,923	\$11,000	\$ 3,700	\$ 5,000
In Savings	<u>350,000</u>	<u>350,000</u>			
Total Cash	401,682	381,923	11,000	3,700	5,000
<u>Due From Federal Government</u>	119,327			23,600	75,000
<u>Due From State of New Hampshire</u>	28,800			8,800	20,000
<u>Long-Term Debt</u>					
<u>Authorized - Unissued</u>	<u>149,500</u>				
TOTAL ASSETS	<u>\$699,309</u>	<u>\$381,923</u>	<u>\$11,000</u>	<u>\$36,100</u>	<u>\$100,000</u>
<u>LIABILITIES AND</u>					
<u>FUND BALANCES</u>					
<u>Liabilities</u>					
Contracts Payable -					
Incomplete Contract	\$ 12,600	\$	\$	\$12,600	\$
Due To State of New Hampshire	771				
Due To General Fund	<u>14,471</u>			<u>13,700</u>	
Total Liabilities	27,842			26,300	
<u>Fund Balances</u>					
Unreserved Fund Balances	<u>671,467</u>	<u>381,923</u>	<u>11,000</u>	<u>9,800</u>	<u>100,000</u>
TOTAL LIABILITIES					
AND FUND BALANCES	<u>\$699,309</u>	<u>\$381,923</u>	<u>\$11,000</u>	<u>\$36,100</u>	<u>\$100,000</u>

E.D.A. Projects							
Bridge Street Sewer	Town Garage Addition	Recreational Facilities	Town Office Renovation	Caleb Brook Bridge	Garland Brook Bridge	Land Acquisition Landfill	South Lancaster Bridge
\$ 3	\$ 50	\$ 5	\$ 1	\$	\$	\$	\$
<u>3</u>	<u>50</u>	<u>5</u>	<u>1</u>	_____	_____	_____	_____
847	15,903	147	3,830				
_____	_____	_____	_____	<u>34,500</u>	<u>75,000</u>	<u>20,000</u>	<u>20,000</u>
<u>\$850</u>	<u>\$15,953</u>	<u>\$152</u>	<u>\$3,831</u>	<u>\$34,500</u>	<u>\$75,000</u>	<u>\$20,000</u>	<u>\$20,000</u>
_____	_____	_____	_____	\$	\$	\$	\$
_____	_____	_____	_____	771	_____	_____	_____
_____	_____	_____	_____	771	_____	_____	_____
_____	_____	_____	_____	1,542	_____	_____	_____
<u>850</u>	<u>15,953</u>	<u>152</u>	<u>3,831</u>	<u>32,958</u>	<u>75,000</u>	<u>20,000</u>	<u>20,000</u>
<u>\$850</u>	<u>\$15,953</u>	<u>\$152</u>	<u>\$3,831</u>	<u>\$34,500</u>	<u>\$75,000</u>	<u>\$20,000</u>	<u>\$20,000</u>

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

EXHIBIT C-2
TOWN OF LANCASTER
All Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Year Ended December 31, 1979

		<u>Sewage Treatment</u>		Phase I	Phase II
	<u>Total</u>	<u>Facility</u>	<u>Sewer Mains Study</u>	<u>Engineering Study</u>	<u>Sewer Construction</u>
<u>Revenues</u>					
Additional Project Authorization	\$221,300	\$	\$	\$ 6,300	\$100,000
Interest Income	<u>39,480</u>	<u>39,480</u>	_____	_____	_____
Total Revenues	<u>260,780</u>	<u>39,480</u>	_____	<u>6,300</u>	<u>100,000</u>
<u>Expenditures and Transfers</u>					
Contract Expenditures	64,488	5,189		31,500	
Transfer To Phase II	5,000	5,000			
Transfer To General Fund	<u>25,113</u>	<u>24,896</u>	_____	_____	_____
Total Expenditures and Transfers	<u>94,601</u>	<u>35,085</u>	_____	<u>31,500</u>	_____
<u>Revenues Over</u>					
(Under) Expenditures	166,179	4,395		(25,200)	100,000
<u>Fund Balances -</u>					
January 1, 1979	<u>505,288</u>	<u>377,528</u>	<u>11,000</u>	<u>35,000</u>	_____
<u>Fund Balances-</u>					
December 31, 1979	<u>\$671,467</u>	<u>\$381,923</u>	<u>\$11,000</u>	<u>\$ 9,800</u>	<u>\$100,000</u>

E.D.A. Projects							
Bridge Street Sewer	Town Garage Addition	Recreational Facilities	Town Office Renovation	Caleb Brook Bridge	Garland Brook Bridge	Land Acquisition Landfill	South Lancaster Bridge
\$	\$	\$	\$	\$	\$75,000	\$20,000	\$20,000
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	<u>75,000</u>	<u>20,000</u>	<u>20,000</u>
2,320	14,598	5,335	4,004	1,542			
_____	<u>21</u>	<u>196</u>	_____	_____	_____	_____	_____
<u>2,320</u>	<u>14,619</u>	<u>5,531</u>	<u>4,004</u>	<u>1,542</u>	_____	_____	_____
(2,320)	(14,619)	(5,531)	(4,004)	(1,542)	75,000	20,000	20,000
<u>3,170</u>	<u>30,572</u>	<u>5,683</u>	<u>7,835</u>	<u>34,500</u>	_____	_____	_____
\$ 850	\$15,953	\$ 152	\$3,831	\$32,958	\$75,000	\$20,000	\$20,000
=====	=====	=====	=====	=====	=====	=====	=====

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

EXHIBIT D-2
TOWN OF LANCASTER
Enterprise Funds
Water Department Fund
Statement of Revenues, Expenditures and Changes in Retained Earnings
For The Year Ended December 31, 1979

<u>Revenues</u>		
Water Rents		\$45,688
<u>From Other Funds</u>		
General Fund	\$4,200	
Sewer Department Fund	<u>500</u>	
Total		4,700
Miscellaneous		<u>203</u>
Total Operating Revenues		\$50,591
<u>Operating Expenditures</u>		
Salaries and Wages		\$32,120
<u>Administrative Services and Supplies</u>		
Social Security and Group Insurance	\$3,045	
Insurance	1,509	
Office Supplies and Printing	433	
Telephone	300	
Miscellaneous	<u>266</u>	
Total Administrative Services and Supplies		5,553
<u>Services and Supplies</u>		
Materials and Supplies	\$3,914	
Chlorinator	1,331	
Hired Equipment	2,219	
Truck Expense	920	
Dams and Basins	<u>236</u>	
Total Services and Supplies		<u>8,620</u>
Total Operating Expenditures		<u>46,293</u>
<u>Net Operating Revenue Before Capital Outlay</u>		\$ 4,298
<u>Capital Outlay</u>		
New Construction	\$ 6,138	
Transfer To Capital Reserve Fund	<u>3,000</u>	
Total Capital Outlay		<u>9,138</u>
<u>Net Income (Loss)</u>		(\$ 4,840)
<u>Retained Earnings - January 1, 1979</u>	\$16,215	
Add - Prior Year Adjustment	<u>63</u>	
<u>Retained Earnings - January 1, 1979 - Adjusted</u>		<u>16,278</u>
<u>Retained Earnings - December 31, 1979</u>		<u><u>\$11,438</u></u>

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

EXHIBIT E-2
TOWN OF LANCASTER
Enterprise Funds
Sewer Department Fund
Statement of Revenues, Expenditures and Changes in Retained Earnings
For The Year Ended December 31, 1979

<u>Revenues</u>		
Sewer Rents	\$36,474	
Miscellaneous	990	
Total Operating Revenues		\$37,464
 <u>Operating Expenditures</u>		
Salaries and Wages	\$11,405	
<u>Administrative Services and Supplies</u>		
Social Security	\$ 1,452	
Insurance	483	
Office Supplies and Printing	337	
Total Administrative Services and Supplies		2,272
<u>Services and Supplies</u>		
Electricity	\$12,301	
Chemicals	4,685	
Supplies	1,885	
Alarm System	546	
Truck Expense	418	
Miscellaneous	16	
Total Services and Supplies		19,851
Total Operating Expenditures		33,528
 <u>Net Operating Revenue Before Capital Outlay</u>		
		\$ 3,936
 <u>Capital Outlay</u>		
Transfer to Capital Reserve Fund		1,000
 <u>Net Income</u>		
		\$ 2,936
 <u>Retained Earnings - January 1, 1979</u>		
	\$ 8,120	
Add - Prior Year Adjustment	14	
 <u>Retained Earnings - January 1, 1979 - Adjusted</u>		
		8,134
 <u>Retained Earnings - December 31, 1979</u>		
		11,070

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

EXHIBIT F-2
TOWN OF LANCASTER
All Trust and Agency Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1979

	Total All Funds	Town Endowment Funds	Colonel F. L. Town Fund	Capital Reserve Funds	Performance Deposits Fund
<u>Revenues</u>					
Interest Earnings	\$ 134,322	\$ 42,132	\$ 83,777	\$ 6,590	\$ 1,823
New Funds Received	30,424	2,402		28,022	
Other Funds	37,104		34,604	2,500	
Gain on Sale of Securities	53,767	3,685	50,082		
<u>Total Revenues</u>	255,617	48,219	168,463	37,112	1,823
<u>Expenditures and Transfers</u>					
Expenditures	243,982	83,333	120,216	20,206	40,433
Transferred To School District	20,206				
<u>Total Expenditures and Transfers</u>	264,188	83,333	120,216	20,206	40,433
<u>Excess of Revenues Over (Under) Expenditures</u>	(8,571)	(35,114)	48,247	16,906	(38,610)
<u>Fund Balances - January 1, 1979</u>	1,844,786	539,960	1,140,312	120,805	43,709
<u>Fund Balances - December 31, 1979</u>	\$1,836,215	\$504,846	\$1,188,559	\$137,711	\$ 5,099

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

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds or accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations that provide a service to citizens financed primarily by a user charge for the provision of that service and activity.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

ACCOUNT GROUPS

General Long-Term Debt Account Group - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

B. Basis of Accounting

The Governmental, Proprietary and Fiduciary Funds are presented on the accrual method of accounting. General governmental liabilities for the retirement of long-term debt are accounted for on the cash basis in the General Long-Term Debt Account Group. Amounts due in future periods are provided by appropriation and become part of the funds raised through taxes.

C. Budgetary Accounting and Encumbrances

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; therefore, the reserve for encumbrances is reported as part of the fund balance, although the transaction is accounted for as a reduction of budgeted appropriation in the year the commitment is made.

D. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

E. Inventories

Inventory in the general fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. Inventory records are not maintained in the enterprise funds and, therefore, no inventory is recognized on these financial statements.

F. Fixed Assets - Enterprise Funds

The enterprise funds follow the practice of charging the purchase of property and equipment against operating expenses in the year purchased which is not in accordance with generally accepted accounting principles. Consequently, no related depreciation expense has been reflected on the financial statements.

TOWN OF LANCASTER

NOTES TO THE FINANCIAL STATEMENTS

G. General Fixed Assets

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Note 2 - PENSION PLAN

The full-time police and certain employees are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employees' annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Lancaster is not available. The Town does not have an accrued liability for past service costs. The expense for 1979 was \$9,088.

Note 3 - VACATION AND SICK PAY

Employees may accumulate sixty days sick leave at a rate of one day per month. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made. Any accumulated leave is immaterial.

SCHEDULE 1
TOWN OF LANCASTER
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended December 31, 1979

<u>Revenues</u>	
Federal Entitlements	\$54,358
Interest Income	<u>1,834</u>
<u>Total Revenues</u>	\$56,192
<u>Expenditures</u>	
New Equipment - Office	\$ 2,500
New Equipment - Highway	21,500
Fire Department	3,000
Police Department	19,500
Highway Department	<u>5,000</u>
<u>Total Expenditures</u>	<u>51,500</u>
<u>Excess of Revenues Over Expenditures</u>	\$ 4,692
<u>Fund Balance - Beginning of Year</u>	<u>11,760</u>
<u>Fund Balance - End of Year</u>	<u><u>\$16,452</u></u>

SCHEDULE 2
TOWN OF LANCASTER
Weeks Memorial Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended December 31, 1979

Revenues

Town Appropriation	\$18,481
Trust Fund Income	4,925
Comprehensive Employment Training Act Funds	2,122
State Grant	500
Interest on Investments	604
Fines and Other	<u>294</u>

Total Revenues \$26,926

Expenditures

Salaries and Wages	\$13,980
Books and Periodicals	7,570
Utilities and Heat	2,415
Insurance	942
Payroll Taxes	966
Maintenance and Repairs	814
Supplies	662
Other	<u>49</u>

Total Expenditures 27,398

Excess of Expenditures Over Revenues \$ 472

Fund Balance - Beginning of Year 9,634

Fund Balance - End of Year \$ 9,162

SCHEDULE 3
TOWN OF LANCASTER
Summer Street Cemetary Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended December 31, 1979

<u>Revenues</u>	
Trust Fund Income	\$25,817
Town Appropriation	2,500
Perpetual Care	2,450
Burials	2,010
Interest Income	1,028
Care of Lots	634
Vault Rental	1,487
Other	<u>60</u>
<u>Total Revenues</u>	 \$35,986
 <u>Expenditures</u>	
Salaries and Wages	\$17,457
Other Labor	3,400
Perpetual Care	2,450
Payroll Taxes	1,209
Operating Supplies	1,154
Equipment Rental	920
New Equipment	625
Flowers	515
Utilities	297
Advertising and Insurance	215
Repairs	<u>119</u>
<u>Total Expenditures</u>	 <u>28,361</u>
<u>Excess of Revenues Over Expenditures</u>	 \$ 7,625
<u>Fund Balance - Beginning of Year</u>	 <u>33,407</u>
<u>Fund Balance - End of Year</u>	 <u><u>\$41,032</u></u>

SCHEDULE 4
 TOWN OF LANCASTER
 District Court Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For The Year Ended December 31, 1979

<u>Revenues</u>		
Fines and Forfeits	\$25,890	
Penalty Assessments	2,594	
Witness Fees	720	
Small Claim Fees	<u>506</u>	
<u>Total Revenues</u>		\$29,710
 <u>Expenditures</u>		
<u>State of New Hampshire</u>		
Division of Motor Vehicles	\$11,426	
Fish and Game	320	
Treasurer	<u>2,594</u>	
		\$14,340
Town of Lancaster - General Fund	13,209	
Witness Fees	720	
Printing	309	
Dues	317	
Postage and Supplies	492	
Small Claims	103	
Other	<u>220</u>	
<u>Total Expenditures</u>		<u>29,710</u>
<u>Excess of Revenues Over Expenditures</u>		\$ -0-
<u>Fund Balance - Beginning of Year</u>		<u>23</u>
<u>Fund Balance - End of Year</u>		<u>\$ 23</u>

SCHEDULE 5
TOWN OF LANCASTER
Community Development Block Grant Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended December 31, 1979

<u>Revenues</u>		
Community Development Block Grant		\$174,250
 <u>Expenditures</u>		
<u>Housing Rehabilitation Project</u>		
Administration	\$ 1,512	
Interest Rate Subsidy	22,431	
Rebate Program	<u>7,167</u>	
		\$ 31,110
 <u>McKee Inn Project</u>		
Administration	\$ 2,121	
Appraisal	1,600	
Acquisition	<u>111,000</u>	
		<u>114,721</u>
 <u>Total Expenditures</u>		 <u>145,831</u>
 <u>Excess of Revenues Over Expenditures</u>		 \$ 28,419
 <u>Fund Balance - Beginning of Year</u>		 <u>-0-</u>
 <u>Fund Balance - End of Year</u>		 \$ 28,419 <u><u> </u></u>

TOWN OF LANCASTER

Summary of Warrants

Fiscal Year Ended December 31, 1979

<u>-DR.-</u>	Levies of:	
	<u>1979</u>	Prior Years
<u>Uncollected Taxes - December 31, 1978</u>		
Property		\$ 277,675.75
Resident		9,380.00
Yield		1,684.40
<u>Taxes Committed to Collector</u>		
Property	\$ 1,388,341.26	
Resident	19,610.00	
National Bank Stock	1,959.76	
Yield	4,480.41	
Land Use Change Tax	1,870.00	
<u>Added Taxes</u>		
Property	1,798.51	
Resident	210.00	15.25
Yield	1,952.39	268.92
<u>Interest Collected on Delinquent Taxes</u>		8,111.97
<u>Penalties on Resident Taxes</u>		351.00
<u>Overpayments</u> - Property Taxes		4.13
Yield Taxes		.29
<hr/>		
<u>Total Debits</u>	\$ 1,420,302.75	\$ 297,487.29
<hr/>		

-CR.-

Levies of:

1979

Prior
Years

Remittances To Treasurer

Property Taxes	\$ 1,133,367.55	\$ 274,973.09
Resident Taxes	13,000.00	3,390.00
National Bank Stock Taxes	1,949.76	
Yield Taxes	6,190.66	1,658.61
Interest		8,111.97
Resident Tax Penalties	76.00	351.00
Land Use Change Tax	1,770.00	

Abatements Allowed

Property Taxes	5,060.95	576.39
Resident Taxes	620.00	3,520.00
Yield Taxes	57.60	136.79

Uncollected Taxes - December 31, 1979

Property	251,715.40	2,141.52
Resident	6,200.00	2,470.00
Yield	184.83	157.92
Land Use Change Taxes	100.00	

Total Credits

	\$ 1,420,302.75	\$ 297,487.29
--	-----------------	---------------

TOWN OF LANCASTER

Summary of Tax Sale Accounts

Fiscal Year Ended December 31, 1979

Levies Of:

<u>-DR.-</u>	<u>1979</u>	<u>Prior Years</u>
<u>Unredeemed Taxes - January 1, 1979</u>	\$	\$ 118,275.83
<u>Tax Sale of May 31, 1979</u>	103,511.29	
<u>Interest and Costs Collected After Sale</u>	1,077.52	15,247.43
<u>Overpayment</u>	45.50	
	<hr/>	
<u>Total Debits</u>	\$ 104,634.31	\$ 133,523.29
	<hr/> <hr/>	

<u>- CR. -</u>		
<u>Remittances To Treasurer</u>		
Redemptions	\$ 37,307.95	\$ 82,167.53
Interest and Costs	1,077.52	15,247.46
Abatements Allowed	1,030.06	2,763.51
Property Deeded to Town	19.60	35.55
Unredeemed Taxes - December 31, 1979	65,199.18	33,309.24
	<hr/>	
<u>Total Credits</u>	\$ 104,634.31	\$ 133,529.29
	<hr/> <hr/>	

Town Telephone Directory

Town Manager, Donald E. Crane	788-3391
Town Clerk, Dorothy H. Willson	788-2306
Town Treasurer, Ann M. Grondin	788-3391
Town Accountant, Michael Nadeau	788-3391
Tax, Water and Sewer Collector, Vicki Gray	788-3391
Information of Zoning and Building Permits	788-3391
Public Health Nursing Service	788-2366
Col. Town Community Center	788-3321
School Department, Lancaster	788-4924
Supt. of School Office	837-2553
Weeks Memorial Hospital	788-4911

EMERGENCY NUMBERS

Police Department	788-4402
Fire Department	788-4830
Civil Defense	788-3391
Ambulance	788-4911

TOWN OF LANCASTER

Box 151

Lancaster, N.H. 03584

FIRE TELEPHONE 788-4830

- 12 Main St., near Old Cemetary
- 13 Corner Main and Railroad Sts.
- 14 Corner Main and North Main Sts.
- 15 Corner North Main and Kilkenny Sts.
- 16 Corner Causeway and Summer Sts.
- 17 Coos Junction
- 21 Corner Main and Mechanic Sts and all Rural Areas
- 22 Corner Pleasant and Portland Sts.
- 23 Corner Williams and Prospect Sts.
- 24 Prospect St., near Mary Elizabeth Inn
- 25 Corner Elm, Burnside and Winter Sts.
- 26 Corner Elm and Water Sts.
- 27 Prospect Park
- 28 Portland St., near John Brooks
- 29 Water and Winter Sts.
- 31 Corner Summer and Wolcott Sts.
- 32 Corner Railroad and Depot Sts., B&M Crossing
- 33 Corner High and Summer Sts.
- 34 Corner Summer and Middle Sts.
- 35 Corner Middle and Wesson Sts.
- 36 Corner Middle, Hill and Mechanic Sts.
- 37 North Road, (beyond Hospital)
- 41 Thompson Manufacturing Co.
- 42 Corner Main and Middle Sts., near Chesley's
- 43 Corner Main and Parks Sts.
- 44 WEEKS MEMORIAL HOSPITAL
- 45 Elementary School Building
- 51 Bunker Hill St., by M.C.R.R. Crossing
- 52 Top of Bunker Hill St.
- 142 Kent Nursing Home
- 55 Red Cross - CD Emergency First Aid
- 333 National Guard
- 7-7 6:45 A.M.—All schools closed entire day

CIVILIAN DEFENSE SIGNALS

Alert Signal - Steady Blast, 3 minutes

Take Cover Signal - Short Blast, 3 minutes

All Clear - 30 second Blast - 2 minutes silence; repeated