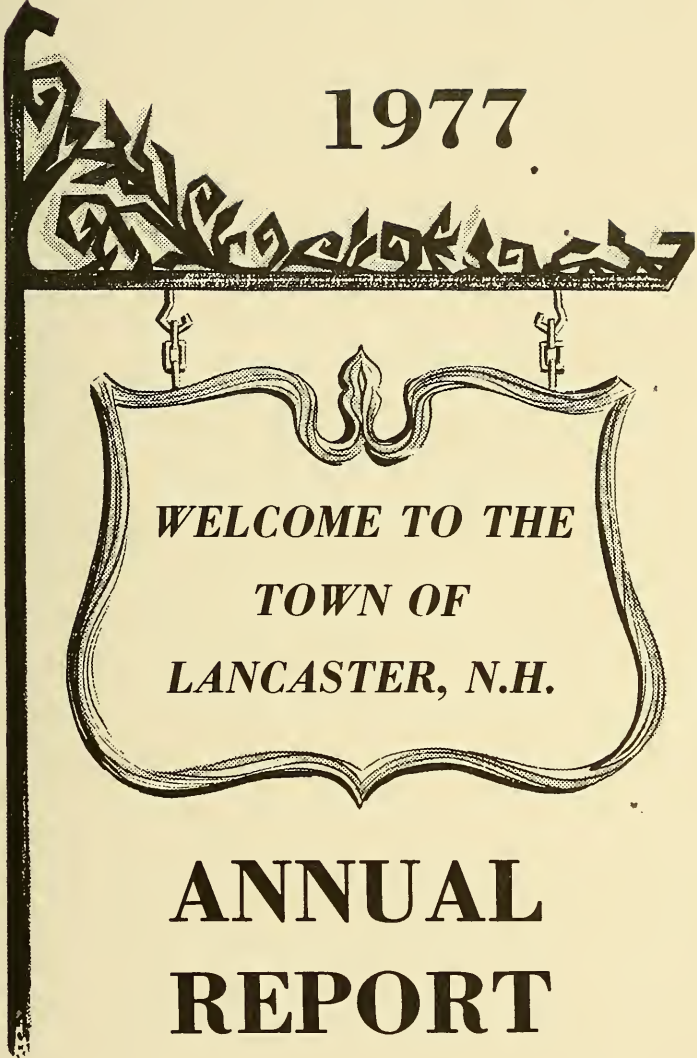


1977

A decorative signpost graphic. It features a vertical post on the left side. At the top, a horizontal bar with intricate, stylized floral or leaf patterns extends to the right. Two small, ornate hangers support a shield-shaped sign from the bottom of this bar. The sign has a decorative, wavy border and contains the text 'WELCOME TO THE TOWN OF LANCASTER, N.H.' in a serif font.

*WELCOME TO THE
TOWN OF
LANCASTER, N.H.*

**ANNUAL
REPORT**

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New Hampshire
Library*

ANNUAL REPORT
1977

Lancaster,
New Hampshire

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Directory of Officials

ELECTED OFFICIALS

	Term Expires
Selectmen	
Norman Cross	1978
Richard Martin	1979
Larry T. Connary	1980
Moderator	
Robert D. Calamari	1978
Town Clerk and Treasurer	
Dorothy H. Willson	1978
Supervisors of Check List	
Robert C. Rich	1980
Wilbur M. Schurman	1982
Agnes Moody	1984
Trustees of Trust Funds	
Dennis Merrow	1978
Mary Jane Falkenham	1979
Daniel J. Truland	1980
Library Trustees	
Mary Kopp	1978
Margaret Guilmette	1979
James B. Fitch, Treasurer	1980
Col. Town Investment Committee	
Robert V. Johnson	John Oleson
James Fitch	Hugh Galbraith
Douglas B. McCaig	Raymond Carr
Col. Town Spending Committee	
Clifford Rowe	1978
Grace M. Lee	1978
Ronald N. Bailey	1978
Elwin Falkenham	1979
Ellen Moody	1979
Erling R. Roberts	1979
Charlotte Quay	1980
James Hampton	1980
Martha K. Monahan	1980
Superintendent of Recreation	
Louis F. Leaver	
Emmons Smith Fund Committee	
Elmer Henson	1978
Jean Foss	1979
Mary B. Smith	1980

Budget Committee

Lee Eastman	1978
Everett W. Rexford	1978
Janet M. Ouellet	1978
Atty. Robert D. Calamari	1979
Howard R. Piche	1979
Randall C. Carr	1979
Clifford A. Rowe	1980
Maynard G. White	1980
Robert W. Christie	1980

Representative of Budget Committee

Norman Cross

APPOINTED

Town Manager	Overseer of Public Welfare
Tax Collector-Building Inspector	Donald E. Crane
Deputy Tax Collector, Water & Sewer Collector	Vicki L. Gray
Town Counsel	Robert D. Calamari
Health Officer	Elwin R. Falkenham, M.D.
Public Health Nurse	Marcia Harmer, Director

Zoning Board of Appeal

Charles Fitch	1978
Eleanor Kenney	1978
Henry Gardner	1979
Roger Arsenault	1979
J. Edward Perreault	1980

Planning Board

Paul T. Crane	1978
Norman Cross	1978
William Ingram	1978
Edna Whyte, Fern Johnson	1978
George Smith	1979
Norman Bell	1980

Cemetery Committee

Hugh J. Galbraith, Dorothy H. Johnson

Town History Committee

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

Conservation Commission

	Term Expires
Marshall Patmos	1978
Irene Connary	1978
Gordon Miller	1979
Ellen Denison	1980
Fred Emerson	1980
Howard K. Bartow	1981
Richard Whipple	1981

Housing Authority

Dennis Merrow
 Millard Martin, Jr.
 Kevin Kopp
 Peter Powell
 William Sawin

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

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.

The town received \$546,000.00 in Public Works Funds and the Public Works Employment Act (1976). The grant was approved in two allocations; the first was for \$313,000.00 and the second was \$233,000.00. Four Public Works Projects are under construction, these include a sewer line, addition to the Town Garage, Town Office renovations, and a recreation project. A preliminary engineering plan for sanitary and storm water separation began this year. Preliminary engineering for the public water supply improvements also got underway this year.

A new piece of fire apparatus was purchased this year and will be delivered in 1978.

The town ended the year with a budget surplus of \$8,426.00 resulting from unexpended balance of appropriations of \$1,569.00 and revenue surplus of \$6,857.00.

An expression of thanks goes to two veteran town employees, Donna P. Young and Edgar J. Libby, who retired this year.

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

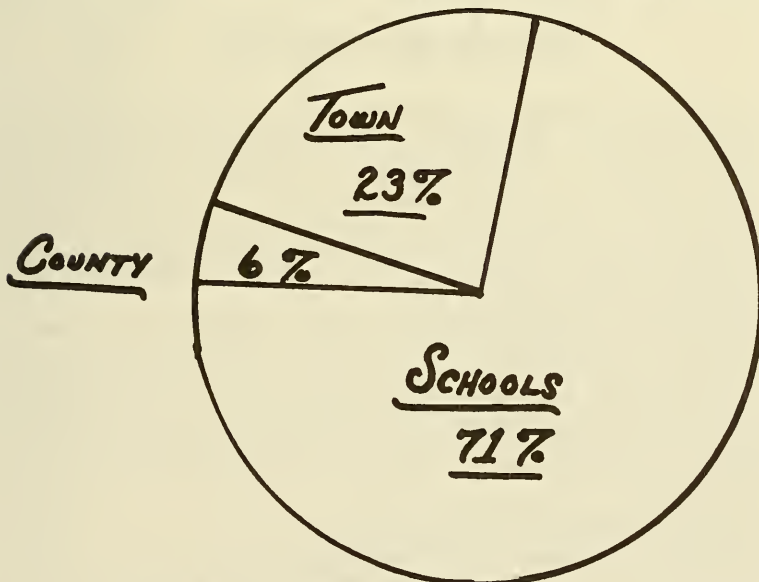
Town Budget

The proposed budget for the fiscal year 1978 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.

Included is the estimate of revenues and actual revenues, appropriations and expenditures of the previous year 1977.

SECTION 1 PURPOSE OF APPROPRIATION	APPROPRIATIONS PREVIOUS FISCAL YEAR	BUDGET COMMITTEE	
		RECOMMENDED 1978 (1978-79)	SUBMITTED WITHOUT RECOMMENDATION
GENERAL GOVERNMENT:			
Town Officers' Salaries	29,080 00	31,700 00	
Town Officers' Expenses	13,150 00	14,150 00	
Election & Registration Expenses	300 00	750 00	
Municipal & District Court Expenses	11,700 00	13,950 00	
Town Hall & Other Town Buildings	15,700 00	16,800 00	
Employees' Retirement & Social Security	14,800 00	15,800 00	
Contingency Fund	8,000 00	8,000 00	
PROTECTION OF PERSONS & PROPERTY:			
Police Department	68,350 00	78,500 00	
Fire Department	19,000 00	28,760 00	
Care of Trees	1,000 00	1,000 00	
Insurance	17,360 00	23,884 00	
Planning & Zoning	6,546 00	3,746 00	
Damages & Legal Expense	5,200 00	3,700 00	
Civil Defense Parking Meters	2,550 00	3,550 00	
HEALTH DEPT. (Incl. Hospitals & Ambulance)	24,727 50	32,427 50	
Vital Statistics	350 00	350 00	
Sewer Maintenance	31,800 00	34,000 00	
Town Dump & Garbage Removal	17,100 00	16,600 00	
HIGHWAYS & BRIDGES:			
Town Maintenance - Summer & Winter	138,100 00	142,800 00	
Street Lighting	19,000 00	22,500 00	
General Expenses of Highway Department Highway Subsidy	0	10,910 00	
Town Road Aid	882 00	876 00	
LIBRARIES:	17,830 00	17,787 86	
PUBLIC WELFARE:			
Town Poor	2,500 00	3,500 00	
Old Age Assistance	18,000 00	21,500 00	
Aid to Permanently & Totally Disabled			
PATRIOTIC PURPOSES (Memorial Day, Etc.)	400 00	400 00	
RECREATION	96,226 00	206,085 30	
PUBLIC SERVICE ENTERPRISES: Historical Soc.	500 00	500 00	
Municipal Water - Electric Utilities	36,700 00	39,500 00	
Cemeteries	2,500 00	2,500 00	
Airports	1,000 00	1,000 00	1,000 00
Advertising & Regional Associations	5,700 00	6,200 00	
DEBT SERVICE:			
Principal & Long Term Notes & Bonds	115,000 00	115,000 00	
Interest - Long Term Notes & Bonds	76,305 00	71,600 00	
Interest on Temporary Loans	7,200 00	8,200 00	
CAPITAL OUTLAY (List Below):			
New Equipment	33,000 00	31,500 00	
Bridge Construction	0	34,500 00	
New Construction-Water Line	5,000 00	5,000 00	
Purchase of Lands	0	20,000 00	
E,D,A, Public Works Projects	510,000 00	550,000 00	
Payment to Capital Reserve Funds			
Water Dept.	5,000 00	7,000 00	
Highway Dept.	5,000 00	6,000 00	
Pira Dept.	10,000 00	10,000 00	
Ambulance	1,500 00	1,500 00	
TOTAL APPROPRIATIONS	1,395,056 50	1,664,026 66	

SECTION II SOURCES OF REVENUE	ESTIMATED REVENUE PREVIOUS FISCAL YEAR	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE FISCAL YEAR 1978 (1978-79)
FROM STATE:			
Interest & Dividends Tax	29,782 00	29,782 59	29,780 00
Railroad Tax	900 00	0	900 00
Savings Bank Tax	7,030 00	7,030 31	7,030 00
Meals & Rooms Tax	27,475 00	27,283 42	27,200 00
State Aid — Water Pollution Projects	122,013 00	122,013 00	118,528 00
Highway Subsidy (Cl. IV & V)	19,056 00	19,056 00	29,233 00
Reimbursement Forest Conservation Aid	966 00	966 15	966 00
Reimbursement A/C Flood Control Land			
Reim. A/C Business Profits Tax (Town Portion)	29,595 54	29,595 51	31,075 20
O.A.A.	850 00	855 63	200 00
	183 00	183 00	183 00
FROM LOCAL SOURCES:			
Dog Licenses	900 00	892 70	900 00
Business Licenses, Permits & Filing Fees	1,200 00	1,198 50	1,200 00
Motor Vehicle Permit Fees	55,000 00	57,080 00	57,000 00
Interest on Taxes & Deposits	44,297 25	40,623 16	33,466 67
Income from Trust Funds			
Withdrawal Capital Reserve Funds	37,000 00	0	20,000 00
Parking Meter Income	3,550 00	3,402 50	3,550 00
Fines & Forfeits — Municipal & District Court	12,500 00	15,394 89	15,000 00
National Bank Stock Taxes	2,003 00	2,004 00	2,000 00
Resident Taxes Retained	17,780 00	17,930 00	17,000 00
Normal Yield Taxes Assessed	6,042 00	6,043 00	6,000 00
Rent of Town Property	1,200 00	1,220 00	1,200 00
Sale of Town Property	0	760 00	0
Income from Departments	12,710 00	13,460 00	18,000 00
Col. Town Income	90,576 00	90,576 00	200,435 30
Income from Municipal Utilities	83,300 00	85,322 37	85,500 00
Bond & Note Issues (Contra)	15,000 00	0	34,500 00
SURPLUS	36,000 00	36,000 00	0
FROM FEDERAL SOURCES: E.D.A.	510,000 00	0	550,000 00
Revenue Sharing	25,000 00	25,487 29	56,500 00
Anti-Recession Funds	1,132 00	1,132 00	19,500 00
*TOTAL REVENUES FROM ALL SOURCES	1,239,043 79	685,255 02	1,307,547 17
EXCEPT PROPERTY TAXES			
AMOUNT TO BE RAISED BY PROPERTY TAXES (Exclusive of County and School Taxes)			296,662 49
TOTAL REVENUES			



The Tax Dollar

Public Works Projects

The Town Officials received notice June 8, 1977 that the town was awarded a Public Works Grant of \$313,000.00. The grant was made available under the Public Works Employment Act of 1976. Prioritizing of projects was one of the first requirements after accepting a grant. Considering the amount of the grant the first priority was an addition to the Town Garage and the second the Bridge Street Sewer Line. The list however, was extended to include renovations of the Town Offices and recreation improvements. Those projects were chosen because it was necessary to have projects that were ready with plans and specifications prepared. As mentioned last year, the plans and specifications for these projects were prepared by a professional engineer working for the town under a Federally sponsored program, at no direct cost to the Town.

The first two projects' estimates covered all the approved funds and it was not expected that additional funds would be made available.

On July 20, 1977 notice was received that an additional grant of \$233,000.00 had been approved. That gave the town the opportunity to do the other two projects, of course they had to follow because of the early priority listing.

Following acceptance of the grants, labor must be on-site within 90 days. All projects were bid, bids opened, contracts awarded, and all projects got under way prior to the expiration of the 90 days.

All projects were terminated for the winter except the Town Office Renovations, which continues.

Two interesting sidelights of the project regulations is that 10 percent of the grants must go to minority business enterprises, and all materials and equipment and their components must be U.S. made or manufactured.

Board of Assessors

The Board of Selectmen-Assessors are charged with the responsibility of fairly and equitable 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 \$26,641,118.00. Removed from the gross figure was \$931,920.00 for current use assessments, \$5,000.00 blind exemption and \$180,700.00 of valuation for elderly exemptions, making a net taxable valuation of \$25,523,498.00. The equalization survey shows the town is assessing at 61 percent of full value, therefore the elderly exemption was \$3,050.00 rather than \$5,000.00.

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.

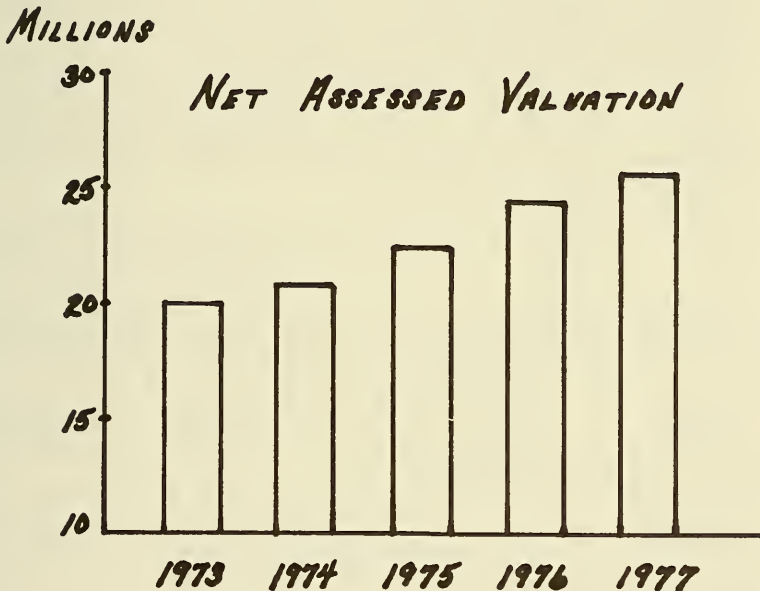
The elderly exemptions are for those property owners who have reached the age of 68 and do not have a combined income of more than \$6,000.00 or for

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 1978 elderly exemption will remain at \$5,000.00 and will not be reduced by the equalization figure.

The Board approved a total of 269 applications for veterans exemptions, four at \$700.00 for service connected disability, 265 at \$50.00 per application or less. The exemption is on taxes and the total taxes exempted was \$16,050.00.

The Board assessed all known boats located in Lancaster on April 1st and assessed the \$10.00 resident tax to all persons between the ages of 18 and 65.

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 1977 property taxes committed to the Tax Collector was \$1,152,513.97. Add to that amount \$16,060.00 for approved Veterans Exemptions and \$5,516.94 of overlay for abatement and refunds, making the gross property taxes \$1,174,080.91. The schools share of the tax was \$916,316.88, the Town received \$271,991.25, and Lancaster's share of the Coos County Government was \$78,034.84.

Federal Revenue Sharing: The town received \$59,805.00 in Federal Revenue Sharing, a balance in the fund of \$14,325.91 and interest earned on the fund of \$1,356.38 made a total of \$75,487.29. Anti-Recession funds approved for use was \$1,132.00.

Other Taxes: The \$10.00 resident tax commitment was \$17,780.00. Interest and other dividends tax returned \$29,782.59, rooms and meals tax \$27,243.42, Savings Bank tax \$7,030.31 and the Highway Subsidy (gas tax reimbursement) \$19,056.00. 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 yield was \$57,280.50. Others include district court returns \$15,394.89, interest on taxes \$16,061.15, interest earning from the bond issue money \$23,747.25, sewer rental fees \$33,133.57, license fees \$918.50 and rental of Town property and equipment \$3,456.90. These and others are found in the summary of receipts.

Tax Rate: The approved 1977 tax rate was \$46.00 per \$1,000.00 of valuation. The rate for each entity of government was: Municipal \$10.20, School \$32.90, and County \$2.90. 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 1977 property taxes totaled \$1,158,030.91 and the net taxable valuation was \$25,523,498.00.

1977	→	4.60
1976	→	4.55
1975	→	4.10
1974	→	3.93
1973	→	3.66

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.

School	1977	1976
Total budget W.M.R.S.D.	\$2,415,888.91	\$2,174,005.56
Lancaster share	1,095,074.11	978,219.89
Less: Revenue	135,028.51	102,706.20
Less: Foundation Aid	43,621.34	40,208.96
Less: Foster Children Aid	880.00	1,600.00
Plus: Property Adjustment	772.62	772.62
	<hr/>	<hr/>
Less: Appli. Bus. Prof. Taxes	\$ 916,316.88	\$ 834,477.35
	78,655.83	74,910.62
	<hr/>	<hr/>
Net Raised by Property Taxes	\$ 837,661.05	\$ 759,566.73
Town		
Total Appropriations	\$1,497,256.50	\$ 880,052.59
Less: Revenues	1,225,265.25	560,188.00
	<hr/>	<hr/>
Less: Appli. Bus. Prof. Taxes	\$ 271,991.25	\$ 319,864.59
	29,595.54	28,186.34
	<hr/>	<hr/>
Net	\$ 242,395.71	\$ 291,678.25
Plus: Veterans Exceptions & Overlay	21,566.94	24,292.37
	<hr/>	<hr/>
Amount Raised by Prop. Taxes	\$ 263,962.65	\$ 315,970.62
County		
Lancaster Share Coos Cty. Bud.	\$ 78,034.84	\$ 58,022.82
Less: Appli. Bus. Prof. Taxes	5,577.62	5,312.04
	<hr/>	<hr/>
Amount Raised by Property Taxes	\$ 72,457.22	\$ 52,710.78

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.

1977 Gross Property Taxes \$1,174,080.91

	School	Town	County
Percent of Property Taxes	71.3 percent	22.5 percent	6.2 percent

SUMMARY OF VALUATIONS

	1977	1976
Lands	\$ 5,988,920.00	\$ 5,780,395.00
Buildings (Inc. House Trailers)	19,205,368.00	18,681,437.00
Electric Plants	833,430.00	813,008.00
Pipe Lines	410,200.00	410,200.00
Machinery	195,700.00	195,700.00
Boats	7,500.00	9,125.00
	<hr/>	<hr/>
Total Valuation	\$25,709,198.00	\$25,034,310.00
Less: Cur. Land Use Asses.	931,920.00	855,555.00
Elderly Exemptions	180,700.00	232,650.00
Blind Exemptions	5,000.00	5,000.00
	<hr/>	<hr/>
Net Taxable Valuation	\$25,523,498.00	\$24,796,660.00

Transfers and Credits

Appropriations for projects that are not completed within the fiscal year for which it was approved, the unused balance may be forwarded into the next fiscal year to complete the project. Appropriations that are made in one fiscal year to go with a future appropriation for a particular project or item may also be forwarded. The following items were forwarded to 1977:

Police Department	\$ 3,700.00
Fire Department	700.00
Tax Mapping	14,729.00
Town Officers Expense	3,900.00

Some departments earn credits during the year for performing services, sales of materials, work under State Programs, such as Town Road Aid, and reimbursements from other Town Departments. Listed below are the departments and credits received.

Town Maintenance	\$ 3,662.00
Retire. and Soc. Sec.	9,996.00
Fire Department	1,787.00
Hospitalization and Group Ins.	1,501.00
Welfare	225.00
Parks	589.00



THE LANCASTER sixth grade and under girls basketball team wearing the uniforms that resulted from food sales and other fund raising efforts under the leadership of Coach Arlene Allin.

Town Clerks Report

MOTOR VEHICLE AND TITLE DIVISION

The staggered system for the registration of motor vehicles is working well. For the few who forget to renew before the last day of the birthday month try to remember that the birthday month is for INSPECTION and REGISTRATION.

Effective March 1, 1978 the Motor Vehicle Division will be honoring requests for NEW INITIAL PLATES only at the time of renewal of an existing plate or when a registrant is registering a vehicle for the first time - a new registration. All new initial plate requests must be handled in the Concord Office.

The registrant who wishes to change to an initial plate at the time of renewal must turn in his expiring plates before the new initial metal plate is mailed. He must retain the old registration as well as the new registration if the plates are turned in before they have expired. The registrant who wishes to retain his current initial plate may renew his initial plate at any motor vehicle office.

The Certificate of Title to your Motor Vehicle is a valuable document—keep it in a safe place. It will be needed if you wish to sell or trade a vehicle. Effective January 1, 1978 it is compulsory to title a vehicle manufactured in 1969 or in later years.

ACTIVITIES FOR THE YEAR

Motor Vehicle Permits issued	\$57,080.00
Dog Licenses and penalties	865.00
Filing fees	3.00
	<hr/>
	\$57,948.00
Remitted to the Treasurer	\$57,948.00

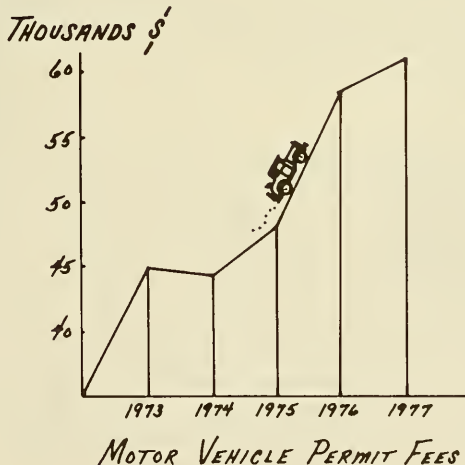
VITAL STATISTICS

1977

Births 224
Deaths 110
Marriages 44

1976

Births 185
Deaths 91
Marriages 33



Planning and Zoning

PLANNING

The Lancaster Planning Board conducts regular meetings every second Tuesday of each month beginning at 8:00 P.M. The hearings are held in the Town Hall District Courtroom and are open to the public. In addition to the regularly scheduled meetings, the Board held special meetings for particular sub-division or for other planning related matters.

Land owners are reminded that sub-division approval of any planned division of land is required before a parcel of the land division can be properly sold.

The Planning Board approved 24 sub-divisions of land. The approvals included 8 one-lot sub-divisions, 9 two-lot sub-divisions, 1 for three lots, 1 for four lots, 3 for five lots, 1 for eight lots, and 1 for nine lots. Two requests for sub-division were denied because they did not meet the necessary requirements. One request was withdrawn prior to final hearing.

Zoning Board

Zoning Board of Adjustment: The Zoning Board heard nine cases, four on appeal and five were requests for special exceptions. Those appealed from denial by the Building Inspector were for variance which the Board is the only authority to act upon them. Of the variances cases heard, one was for a lot of less than 200' frontage, denied; two to build closer than ten feet from a property line were approved; and one for a repair garage was conditionally approved. The special exception requests included two for recreational use, approve; one appealed and the appeal was denied. Three for industrial use were approved.

The Board also heard a case involving an appeal of an administrative order. After careful consideration, the Board upheld the action by the Building Inspector.

The Building Inspector issued 34 building permits for new residential, commercial, and agricultural structures and additions, or improvements to existing structures. Four requests for permits were denied and appealed to the Zoning Board of Adjustment. A summary of the permits issued and their estimated value follow:

Permits Issued	Estimated Costs
6 Single Residential Family units	\$162,000.00
10 Additions and Alterations	41,500.00
3 Garages	7,800.00
5 Commercial Structures	110,500.00
3 Commercial Additions	34,000.00
2 Agricultural Structures	13,000.00
1 Church Structure	75,000.00
1 Recreational Uses	40,000.00
3 Miscellaneous	500.00
TOTAL	\$484,300.00

North Country Council, Inc.

In Lancaster, NCC assisted with four successful LPWA Round II applications totaling \$545,990 for sewer line relocation, renovations to the town hall and town garage, and tennis court construction. Worked with Lancaster Industries, Inc. in identifying potential sites for industrial use and developing a memorandum of agreement between selectmen and corporation officials.

In 1977, NCC provided the following region-wide services:

Planning Services: NCC provides technical assistance to communities in a number of areas such as comprehensive planning, assistance with subdivision regulations, or reviewing development proposals. NCC is always available to meet with any local official, planning board or public body to assist with local planning matters and thirty-five towns have received some type of direct service from the Council.

Economic Development Grantmanship: NCC worked closely with the Economic Development Administration of the US Department of Commerce, the Farmers Home Administration, the Bureau of Outdoor Recreation, and HUD to bring a greater amount of financial resources into the Region; this will assist municipalities, local development corporations, and other organizations implement locally developed projects and programs. NCC attempts to be aware of the many federal grant programs that would be relevant to needs of communities in the North Country.

Preparation of Development Plans: By working over time to complete components of the Development Plan (in accordance with RSA 36:45), the Council will be in a position to make specific recommendations on how the communities in the Region can develop and prepare for future growth. During 1977, much progress has been made in the areas of Land Use, Housing, and Economic Development.

Participation in National and State Policies: NCC responds to opportunities to present a North Country perspective before federal and state agencies. Examples include its presentation to the Regional Town Meeting on transportation sponsored by DOT Secretary Adams; meetings with the Regional representative of the Department of Energy on the potential of wood energy, its role in initiating legislation which permitted the construction of bi-state sewerage treatment plants, and its assistance in developing state legislation permitting town governments to develop and own industrial parks. NCC has also worked with the NH Department of Public Works and Highways to encourage the Department to make improvements to US 302 from Woodsville to Littleton. As a body representative of local government, NCC provides a local response to state initiatives on "208" Water Quality, Solid Waste, and Safe Drinking Water Standards.

Inquiries, Technical Assistance and Special Reports: NCC staff is always available to respond to the inquires and requests of member municipalities. In the last year, the Council has published technical assistance reports on "Model Subdivision Regulations", "Woodsville Downtown Improvement Summary Report", "Energy Perspectives in the North Country", and the "North Country Housing Element."

Education and Training Programs: NCC again co-sponsored the six Municipal Law Lectures in the Fall and the second statewide Annual Meeting of Regional Planning Commission members. A special workshop for applicants of Round II of the Local Public Works Act was held in conjunction with EDA officials from Concord and Philadelphia. Planning News, the NCC Newsletter, and a legislative bulletin keep local officials and interested persons informed of planning and development activities.

In 1978, the Council will be available to work with the town and other appropriate groups to help implement some of the recommendations contained in the Plans. Ideas and suggestions on how the Council can be of greater assistance are appreciated. The Council was created by five towns in 1973 and continues to exist as a service agency to the towns. The Council greatly appreciates the support it receives from the towns, knowing that the support will enable it to provide continued service to the area in the future.



Elections and Registration

Town Meeting: The 1977 Town Meeting opened at 10:00 a.m. with Moderator Robert D. Calamari presiding. The polls were open for voting by written ballot for all Town Officers and voting continued until 7 p.m. at which time the polls closed for voting and the meeting opened to act on all other Warrant Articles.

There were 554 ballots cast for Town Officers, including nine absentees, and the following were elected to the various offices, all three-year terms except where indicated.

Selectmen (3 years)

Library Trustee (3 years)

Budget Committee (3 elected, 3 years)

Budget Committee (1 year)

Emmons Smith Fund (3 years)

Col. Town Spending Committee

(3 elected, 3 years)

Col. Town Spending Committee (1 year)

Trustee of Trust Funds

Col. Town Investment Committee

Larry T. Connary

James B. Fitch

Robert M. Christie

Clifford A. Rowe

Maynard G. White

Robert D. Calamari

Mary B. Smith

James B. Hampton

Charlotte D. Quay

Ronald N. Bailey

Daniel J. Truland

Douglas B. McCaig

The evening session was preceded by a flag ceremony conducted by the Girl Scouts and the invocation by Rev. Rich Gates, 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 approval was received to authorize the Selectmen to dispose of any real estate that may be acquired by Tax Collector Deeds.

The Revenue Sharing Article, asking authorization for withdrawal of \$75,000 from the Revenue Sharing Fund, was approved. The setoffs as recommended, \$33,000 for new equipment, \$2,500 for fire department supplies, \$14,500 to the police department, \$10,000 to highway maintenance, and \$13,000 towards preliminary engineering for the water department were also approved.

An article to expend \$1,132 of Anti-recession Funds received and that may be received gained voter approval.

Voter approval was received to apply for and receive grants under the Federal Public Works Act, and to expend the funds for specific projects if received. The specific projects included a sewer line on Bridge Street, an addition to the Town Garage Town Hall improvements, and construction of a new water system.

The voters also gave their approval for State and Federal funds to assist in preliminary engineering for separation of storm water from the sanitary sewers.

A ballot vote of 119 yes and 25 no to purchase a new fire truck, and to finance it in part by borrowing \$15,000 was a strong 119 yes to 25 no. The transfer of funds from the Capital Reserve Fund, established for the purpose of financing a new truck, was also approved, which make available \$52,000 to purchase the fire truck.

After considerable discussion, and article directing the Selectmen to inform the Secretary of Agriculture of the Town's desire that certain forest lands located on Starr King Mountain be acquired by the National Forest went down defeated 101 to 103, the voting was by division of the house. An earlier attempt to postpone action on the article failed by a narrow margin.

The next article Reed Road and Pleasant Valley Road as scenic roads sparked considerable discussion and required a division of the house. The vote was 109 yes and 81 no.

An article asking for a conflict of interest ordinance created considerable controversy, caused in part by ambiguity of language and implications in the article. A motion to indefinitely postpone action passed overwhelmingly.

The voters then approved the budget as submitted by the Budget Committee of \$1,497,256.50 of which \$282,323.59 would be raised by property taxes and the balance from Federal Grants and other sources, and the Selectmen were authorized to expend the budget for the purposes for which money was raised.

In other business the meeting was informed of an article that will appear in the White Mountains Regional School District School Warrant to change the formula for district assessments which if passed would increase Lancaster share of school costs, people were urged to attend the School Meeting.

The well attended meeting with meaningful discussion by many people closed at 10:15 p.m.



District Court

The Honorable Walter D. Hinkley is Justice of the Lancaster District Court, the Honorable Paul F. Donovan, Associate Justice, and Mr. George Carter, Clerk. The expenditures of \$11,696.55 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.	\$32,955.71
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DISBURSEMENTS

N. H. Division of Motor Vehicles*	\$14,832.60
Treasurer percent Police Academy	587.20
N.H. Fish & Game Department	324.00
Printing and Supplies	569.47
Postage	229.80
Dues	230.00
Miscellaneous	152.00
Witness Fees	570.00
Small Claims	76.50
	\$17,571.57
Paid Town of Lancaster	15,384.14
	<hr/> \$32,955.71



Police Department

To Serve and to Protect

The Department is sincerely grateful to the Lancaster Kiwanis Club and the Lancaster Rotary Club for their support over the past year. The Kiwanis purchased for the department, a 40 channel CB radio and was instrumental in helping us start a Police Explorer Post. The Rotary Club purchased life support equipment for use by the department.

Again, as in the past years, there is an increase in the call for police service. The number of complaints filed in 1977 was 1277 an increase of 22 percent over last year, and an increase of over 500 percent from the year 1967. Court complaints filed rose from 450 to 518 with 380 being motor vehicle and 138 being criminal cases.

In 1977, there were 56 major burglaries and 73 larceny cases reported to the department, showing a decrease of 7 and an increase of 10 respectively. Of these cases, 7 were listed as unfounded, 40 court complaints and 37 juvenile petitions were issued to the court, clearing 87 cases.

Juvenile crimes increased from 82 to 131, of these 53 were brought before the Juvenile Court, 27 received counseling by the department and turned over to parents, 39 were given reprimands by police personnel, 5 were turned over to outside agencies. The court petition included offenses of burglary, larceny over \$100.00, stolen motor vehicles, assault, and possession of controlled drugs, all of which are major felonies and are of a serious nature.

During the past year, auto accidents in Lancaster, were reduced by 10.5 percent going from 132 down to 119, but we're sorry to report that our 4 year record without a fatality ended this year, when two accidents resulted in two fatalities.

Motor vehicle court cases increased over last year by 71 cases, with the biggest increase coming under non-inspection, unregistered motor vehicles, and operating without a license.

One project which was instituted last year and we in the department are justly proud of, was the formation of the Police Boys Club. This Club under the direction of Patrolmen Randy Arleo and Frank Prue, is for boys age 10 to 17. Activities include training in sportsmanship, citizenship, physical conditioning, use of firearms, different sporting events, and hobby crafts. The Officers meet with some 27 youngsters each week and proclaim it is a rewarding experience.

Your Police Department must be responsive to the needs and problems of our community. While the department's task is governed by law, the policies formulated to guide the enforcement of law must include consideration of the public will. This responsiveness must be manifested at all levels of the department by willingness to listen and by a genuine concern for the problems of individuals and groups. The total needs of your community must become an integral part of our programs designed to carry out the mission of your police department.

CRIMINAL COURT CASES — 138

Burglary	5
Littering	1
Failing to stop for police officer	2
Aggravated assault	2
Sexual assault	1
Rape	1
Assault	17
Criminal mischief	3
Attempted extortion	1
False public alarm	2
Fugitive from justice	1
Theft of services	1
Contributing to delinquency of minor	3
Harrassment	3
Resisting arrest	5
Failing to answer summons	2
Dog as a menace	4
False testimony to a police officer	3
Procuring liquor for a minor	5
Failing to pay fine	1
Possession of controlled drug	7
Selling controlled drug	1
Disorderly conduct	9
Disobeying a police officer	2
Loitering	1
Criminal trespass	5
Juvenile cases	53
Public intoxication	9
Larceny by check	26
Theft by unauthorized taking	14
Non-support	1

COMPLAINTS FILED — 1277

Animal (dog, cat, etc.)	129
Family	58
Juvenile	131
Burglary	56
Larceny	73
Disorderly conduct	105
Malicious damage	49
Bad check	137
Missing person (runaway)	7
Prowler	8
Harrassment	7
Attempted suicide	4
Stolen vehicles	9
Trespassing	5
Hit and run	8
Nuisance	491

ACCIDENTS — 119

Property damage under \$300.00	69
Property damage over \$300.00	44
Property damage listed as total	6
Accident requiring medical attention	23
Accident requiring hospitalization	7
Accident involving pedestrian	1
Number of one car accidents	44
Number of two car accidents	62
Number of three car accidents	4
Number of five car accidents	1
Number of accidents involving animals	4
Accidents resulting in fatality	2
Snowmobile accidents	1

MOTOR VEHICLE COURT CASES — 380

Conduct after accident	6
Operating while under influence	30
Passing on yellow line	18
Operating uninspected vehicle	79
Speeding	148
Failing to keep right	1
Failing to yield	6
Operating unregistered vehicle	23
Failing to stop at stop sign	10
Failing to yield at yield sign	1
Operating without a license	17
Operating without motorcycle license	1
Unreasonable speed	6
Reckless operation	1
Operating with unsafe tires	9
Operating after suspension	7
Operating unregistered snowmachine	1
Operating snowmachine on a public way	2
Operating snowmachine after hours	2
Operating snowmachine in compact area	1
Misuse of plates	1
Passing on right	3
Improper U-turn	1
Driving to endanger	1
Failing to use turn signals	1
Allowing person to ride without helmet	1
Allowing improper person to operate	3

OTHER ACTIVITIES

Motor vehicle checked	210
Motor vehicle warnings	148
D E tags issued	86
Emergency blood runs	46
Assistance to sick and injured	92
Assistance to motorists in trouble	335
Doors and windows found open	127
Parking tickets issued	197
Assistance to other departments	70
Breath tests given	36
Escorts	53
Relays	74



Fire Department

The Fire Department for the second year running has responded to an increased number of alarms. Calls increased from 71 last year to a total of 83 in 1977.

Training standards have been maintained throughout the year and a regular training section for Department Fire Fighters has been formed. Topics for training for the entire year are drafted up and formal sessions held for this purpose, twice each month. The personnel training program has been a very valuable asset to the Department's operation and quality of Fire Service in Lancaster.

Items added to the Department's inventory, included 1000 feet of 4 inch hose. This will supply water to the new pumper and will generally increase water supplies to all pumpers. Two additional Air-Paks have been put into service.

The Department is in hopes of upgrading its communication equipment in the vehicles in order to bring it up to compatible standards with the Lancaster Police and Ambulance services. At present radio communication is very limited and Department Officials are working on plans to bring it up to date, which will result in increased safety for the fire fighters and allow Department Operations to function much more smoothly.

The burning of wood has been responsible for many fires this year as you can see in the breakdown of calls. The Department Fire Prevention program has been in full force to educate people and assist them with this problem. More people seem to be contacting Officials in regards to stove installation, than in previous years. The Department's Officers remain at the disposal of residents for assistance throughout the year, and welcome inquiries.

Cooperation between the Fire Department and Lancaster residents seems to increase each year, without which this Department could not function as it does. The level of teamwork between the Lancaster Police Department, the Lancaster Ambulance Corps and the Fire Department is none other than highly professional.

Grass Fires	1	Electrical Fires	3
Brush Fires	1	Outside Assistance	1
Forest Fires	2	Rescues	1
Oil Burners	3	False Alarms	10
Dwelling Fires	11	Dump Fires	15
Structural Fires	4	Others	7
Chimney Fires	14	Caused directly from	
Automobile Fires	7	wood burning	20
Automobile Accidents	3		

Report of District Fire Chief and Town Forest Fire Warden

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

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

The local forest fire warden is responsible for forest fire prevention and suppression activities in his town. He regulates the kindling of outside fires when the ground is not covered with snow by the issuance of written permits only when conditions are safe. He is responsible for suppression with the town-city and state sharing the cost. Suppression costs in excess of $\frac{1}{4}$ of 1 percent of the assessed valuation of the town are assumed by the state.

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

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

1977 Forest Fire Statistics

	No. of Fires	No. of Acres Burned
State N.H.	1,091	2,386
District 8	9	17
Town Lancaster	1	.5

RICHARD C. BELMORE
District Fire Chief

ROGER EMERY
Forest Fire Warden

Public Works

HIGHWAY DEPARTMENT

The department's duties are many and varied, roads, streets, and sidewalk maintenance; construction of roads, streets, and sidewalks; park maintenance; building maintenance; and many more.

In the summer months, five miles of street were surface treated with asphalt. This year grader paving with hot mix was done for the first time with fair success, on one rural road. Drainage improvements were done on many gravel roads. Street drainage was improved on particular streets.

The winter months are busy times plowing snow, removing snow, sanding and salting. On January 10th high winds blew snow and plugged a section of Gore, Pleasant Valley, and Rowell Roads; all were open for traffic in the morning of the 11th but some for one way traffic only.

The spring is cleanup time, cleaning sand that spread in the winter and other debris, clean parks, patch streets, clean ditches and road sides.

The fall is time to prepare for the coming winter, storing sand, erecting snow fences, preparing streets and roads, and many other preparatory activities.

WATER DEPARTMENT

The Federal Safe Drinking Water Act and N.H. Water Supply and Pollution Commission now require daily turbidity tests of surface water supplies. A new testing unit was acquired to conduct these tests. The tests so far have met the standards.

The N.H.W.S. and P.C.C. has placed all municipal surface water systems in three priority categories and Lancaster's is on the list of those communities that within ten years will be required to have full and complete treatment consisting, in general, of chemical coagulation, sedimentation, filtration, and disinfection. An alternative to full treatment is a ground water supply.

A consulting firm was engaged to explore new sources of supply and to determine costs and requirements of full treatment of the listing, and to make recommendations as to the most economical and practical course of action. A final report will be received in early 1978.

The water system functioned well with little interruption to users. An old water line was replaced on Smith Place. Several service lines were replaced and additional services were added to the system.

SEWER DEPARTMENT

A new section of a main sewer line was replaced at rear of Williams Street, removing part of a line that was located under a residential structure. It is planned in the future to replace more of the line primarily for the same reason.

Maintenance of the transmission lines continued. Many of the problems encountered are those caused by people disposing of items that are not conducive to the proper function of a sewer system.

The sewage treatment facilities operated well and free of serious problems. The cost of operation is significantly effected by power and chemical costs. The system is a combined system with both storm water and sanitary, and must be pumped to the lagoons and treated with chemicals before liquids are released. Recognizing the problem, the town approved funds for preliminary engineering for separation of storm water from the sanitary system. The study began this year.



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 Balance—December 31, 1976 **\$ 5,702**

Receipts During Year

Income from Trust Funds	\$25,788
Town Appropriation	2,500
Perpetual Care	2,500
Burials	1,653
Interest Income	651
Care of Lots	664
Sale of Lots	745
Vault Rentals	60
Tax Refund	188

Total Receipts **\$34,749**

Total Amount Available **\$40,451**

Expenditures During Year

Salaries	\$18,901
Payments to Trustees of Trust Funds	2,500
New Equipment	6,805
Operating Supplies	1,029
Equipment Rental	920
Social Security Taxes	995
Repairs	524
Flowers and Plantings	482
Utilities	213
Insurance	150

Total Expenditures **\$32,519**

Cash Balance—December 31, 1977 **\$ 7,932**

Public Welfare

Town Welfare: There were 14 families assisted by the local welfare, involving 21 adults and 25 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.

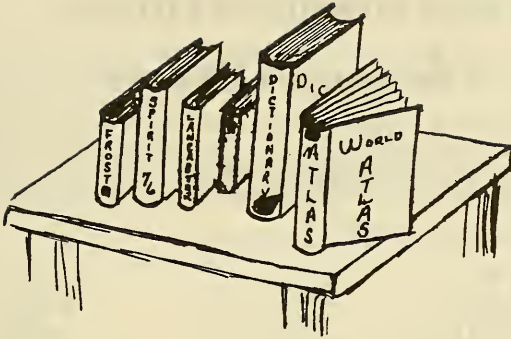
The Medicaid Program helps reduce local costs, the program is designed to assist persons who do not have the means to provide for their medical care, or who do so only at a great financial sacrifice. Through this program, pharmaceutical, laboratory, skilled nursing home care, and physician's services 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: These programs are administered by the State Department of Welfare and financed jointly by federal, State and local governments. The expenditure is Lancaster's share of Lancaster persons over the age of 65 years, eligible to receive assistance under the program. The costs for the program was greater this year because of increased costs primarily in the Nursing Home care.

The Town is assisting in support of an average of 32 recipients of the Old Age Assistance program, tied to aliens program, and the disability program. There was an average of eight recipients under Nursing Home care.

Information concerning these programs may be received by contacting the N.H. Department of Welfare, Berlin, N.H.

Food Stamps: Lancaster residents must contact the Berlin office of the Public Welfare Office, telephone 752-7800, 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

This has been quite a busy year at the library, as we circulated over 2500 more books than in 1976 and had about 75 new applications for library cards.

We have been fortunate this year to have been able to hire a librarian sponsored and paid by the Federal Government under the Comprehensive Employment and Training Act. This has enabled us to keep the library open from 9 to 4:30 daily Monday through Friday as well as three nights a week from 7 to 9 o'clock. Our many patrons have certainly enjoyed the extended hours.

We have added about 750 new books to our collections, both adult and juvenile.

The schools, especially the elementary school, use our facilities and materials. We also sponsor a film program each week at the elementary school. This program is run entirely by our Friends of the Library group.

We find that our 3M Copier is much in use by the public. At a 20 cent charge per copy we just about meet expenses for copy paper and powder, but it seems a service that is much appreciated and needed in this area.

The only major improvement undertaken this year has been the complete renovation of the rest room. It has been entirely redecorated, new fixtures, paint and paper; a much needed improvement.

The people of Lancaster are indeed generous in the support of the library. It is one of the best supported libraries in the State in relation to the town's population.

Weeks Memorial Library

Treasurer's Report

Financial Statement For Year Ended, December 31, 1977

Cash Balance, December 31, 1976		\$ 6,569
Receipts During Year		
Town Appropriation	\$16,850	
Colonel F. L. Town Fund	1,800	
Income from Trust Funds	5,394	
Interest on Invested Funds	548	
Fines and Photocopies	356	
Refund	268	
Total Receipts		\$25,216
Total Amount Available		\$31,785
Expenditures During Year		
Salaries	\$11,285	
Books and Periodicals	5,891	
Utilities	1,730	
Supplies	868	
Insurance	791	
Payroll Taxes	683	
Maintenance and Repairs	702	
Miscellaneous	59	
Total Expenditures		\$22,009
Cash Balance, December 31, 1977		\$ 9,776
		\$ 9,776

Ambulance Service

A record number of patient calls were made this year, a summary appears below. These calls include emergency transfers, accident victims and non-emergency transfers.

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.

Summary of Calls

311 Lancaster
20 Jefferson
28 Lunenburg
7 Guildhall

Receipts and Disbursements

Receipts		
Collections	\$14,754.00	
	<hr/>	\$14,754.00
Expenditures		
Payroll	\$ 5,490.00	
Clerical	400.00	
Vehicle Expense, (including insurance)	3,032.00	
Training	175.00	
Supplies, Equip., and Dues	1,482.00	
Non-Cash	600.00	
Depreciation	1,500.00	
		<hr/>
		\$12,679.00
		<hr/>
		\$ 2,075.00

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

Public Health

Nursing Service, Inc., 1977

As 1977 comes to a close Lancaster Public Health Nursing Service, Inc., can look back on another successful year.

A Child Health Conference was added to the service this year. It was made possible by a grant from the Bureau of Maternal and Child Health. The Conference is held every other month and provides pre-school children with a physical examination, vision and hearing screening, immunizations, urinalysis and blood count. This service is available to all towns served by the agency.

Another service that is being added is that of a Homemaker Home Health Aide Program certified by medicare. This service too, is available to citizens in all the towns served by this agency.

We continue to provide service to Lancaster, Whitefield, Jefferson, Dalton, Groveton and Stark. We also have a Medicare Contract with Milan and Dummer. Services provided include; care of the sick in homes, child health conference, skilled nursing, homemaker home health aide and a physical therapist.

We continue to hold monthly senior citizen blood pressure clinics in Lancaster, Groveton and Whitefield. We also provide diabetic and anemia screenings at these clinics about twice a year.

Pre-school physical examinations were done in May with 51 children being examined. Physicians in attendance included Dr. Robert Lewis, Dr. Gregory Shields and Dr. Brian Beattie, as well as a dental hygienist from Dr. Perreault's office.

Pre-school Vision and Hearing testing was done on 78 children in May.

Immunization clinics are held on the third Friday of each month. A total of 361 children were immunized. The following vaccines were given: DPT, Polio, Measles, Mumps, Rubella and T.B. Tine Tests.

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

Chairman, Mrs. Roland Kimball
 Vice-Chairman, Mrs. Keith Tenney
 Secretary, Mrs. Benjamin Blodgett
 Treasurer, Mrs. Robert Quay

We wish to extend our appreciation to the organizations that have assisted us during the year. The Lancaster Ambulance Corps, the Emmons Smith Fund, White Mountain Community Services, Crippled Childrens Services, N.H. Heart Association, N.H. Department of Public Health Nursing, N.H. Department of Welfare, and Communicable Disease Control.

The members of the staff have attended in-service meetings throughout the year covering many interesting and varied topics including cancer nursing, maternal and child health, quality assurance, problem oriented records, etc.

A series of pre-natal classes were presented to area residents. The program was very well received. We would like to thank Mrs. Lois Vashaw and Mrs. Ellen Rowe of the Extension Service and Miss Kathy James, R.N., and Miss Beverly Boynton, R.N., for a job well done.

A total of 185 physical therapy visits were made to area residents in 1977, and a total of 2945 nursing visits were made to area residents. They are broken down as follows:

Antepartum	2
Postpartum	26
Prem-high risk	22
Well Child	33
Neurological	128
Orthopedic	63
C.V.A.	352
Cardiac	670
Blood Dyscrasia	121
Cancer	291
Arthritis	129
Diabetes	429
EENT (Eyes, Ears, Nose, Throat)	81
Urological	132
Gastro-Int.	52
Periph. Vasc.	386
Mental Health	41
Communicable Disease	10
Drug-Alcohol	20
Adult Health	82
Respiratory	57
Family Planning	1
Non. Comm. Disease	2
	<hr/>
	3130

I would like to extend special thanks to the Public Health Nursing Committee; the Medical Staff of the B.D. Weeks Memorial Hospital; Dr. Robert Lewis for serving on our Medical Advisory Committee; Miss Eleanor Kenney, R.N.; Mrs. Stewart Foss; Mrs. Mary Lou Fitch, R.N.; Mrs. Jacquelyn Sawin, R.N.; Miss Beverly Boynton, R.N.; Mrs. Carol Haas, R.P.T.; Mrs. Patsy Pilgrim, R.N.; and members of our communities for their guidance and assistance during the past year.

Debt Service

Bond Issue: The principal payment on the Sewer Bond Issue was \$100,000.00 and interest \$75,375.00 of which the State of N.H. paid \$122,016.00. A schedule of the Bond follows:

Long Term Note: A \$5,000.00 payment was made on the \$20,000.00 note issued for use towards the construction of the swimming pool. The interest cost was \$930.00.

Temporary Loans & Interest: The interest cost to borrow \$550,000.00 in tax anticipation notes was \$9,499.32, the highest in years. The reason being local tax rates could not be set until the State Budget was approved or November 1st, making it necessary to borrow additional funds. Early payment of taxes or part payment of taxes could help reduce the money necessary to borrow resulting in a savings to all.

LONG - TERM INDEBTEDNESS

Statement of Debt Service Requirements as of December 31, 1977

	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, 1978	\$ 110,000	\$ 70,425
December 31, 1979	110,000	65,475
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	45,675
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
Totals	\$1,620,000	\$538,650

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	
Year	Principal	Interest
1978	\$ 5,000	\$ 705
1979	5,000	475
1980	5,000	240
	\$15,000	\$1,420

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 fourteenth 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 reception 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 adopt the provisions of RSA 72:43-b and 43-c for expanded exemptions on real estate which provide for a resident 65 years of age up to 75, a \$5,000 exemption; a resident 75 years of age up to 80, a \$10,000 exemption; a resident 80 years of age or older, a \$20,000 exemption, provided that the resident owns the real estate individually or jointly with another or his spouse with whom he has been living for at least 5 years as man and wife; said resident had a net income of less than \$7,000 or combined income with spouse of less than \$9,000; and owns assets of any kind, tangible or intangible, less bona fide encumbrances, not in excess of the value specified in RSA 72:43-c, III; provided that the exemptions shall be based upon the assessed value of the real estate. (By Petition to the Selectmen)
3. 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 (1977) 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.
4. To see if the Town will vote to authorize the Selectmen to administer or dispose of any real estate acquired by tax collector's deeds.
5. 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
New equipment	\$31,500.00
Fire Department (supplies)	2,500.00
Public Safety (Police)	14,500.00
Highway Maintenance	8,000.00
	<hr/>
	\$56,500.00

6. To see if the Town will vote to authorize the Selectmen to use \$19,500.00 already received and any other sums which may be received by the Town from the federal government under Title II (Anti-recession Fiscal Assistance to State and Local Governments) of the Public Works Employment Act of 1976 for highway maintenance. (Recommended by the Budget Committee).

7. To see if the Town will vote to authorize the Selectmen to apply for, contract for, and accept any grants of Federal Funds or Aid under the Public Works Employment Act of 1976, or any replacement thereof.

8. To see if the Town will vote to authorize the Selectmen to expend any and all funds received under the Public Works Employment Act of 1976, or any extension thereof, or any replacement thereof, up to \$550,000.00.

9. To see if the Town will vote to approve the expenditure of the 1977 Public Works Grants already approved under the Public Works Employment Act of 1976, and by the 1977 Town Meeting, but more specifically for the following purposes and in the stated amounts:

Bridge Street Sewer	\$165,000.00
Town Garage Addition	171,000.00
Town Office Renovations	90,000.00
Recreation Improvements	120,000.00
	<hr/>
	\$546,000.00

10. To see if the Town will vote to raise and appropriate the sum of Thirty-Four Thousand Five Hundred Dollars (\$34,500.00) for the purpose of paying the Town's share of the construction cost for a new bridge across Caleb Brook, so-called, on Pleasant Valley 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 Thirty-Four Thousand Five Hundred Dollars (\$34,500.00), 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).

11. To see if the Town will vote to change the purpose of Capital Reserve Fund established previously for the purpose of constructing an addition to the present Town Garage, to a Capital Reserve Fund for the purpose of acquiring certain lands for Town use.

12. To see if the Town will vote to appropriate and transfer from said Capital Reserve Fund, established for the purpose of land acquisitions, the sum of Twenty Thousand Dollars (\$20,000.00) to be used to defray the cost of purchasing certain lands by the Town.

13. To see if the Town will vote to authorize the Selectmen to purchase land located at 11 Mechanic Street in said Town, presently owned by the Estate of Verna Fleury and to do all things necessary to finalize said purchase.

14. To see if the Town will vote to authorize the Selectmen to purchase land located off Water Street in said Town, presently owned by Roger and Bertha Choquette and to do all things necessary to finalize said purchase.

15. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend a grant of One Hundred Nine Thousand Dollars (\$109,000.00) of Federal (Bureau of Outdoor Recreation) and State Aid for the purpose of improvements in and to the Colonel Town recreational facilities, including but not limited to, the purchasing of certain new equipment for said facilities.

16. To see if the Town will vote to discontinue as an open highway the Morse Road, so-called, commencing at its intersection with the Martin Meadow Pond Road and running northerly to its termination, and to make same subject to gates and bars.

17. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) to be used for the purpose of assisting the Whitefield Regional Airport in the cost of operating and maintaining said Airport. (Submitted without recommendation by the Budget Committee).

18. To see if the Town will vote to exempt itself from the provisions of NHRSA 55:9-a and 55:9-b (which makes the Town Clerk a recipient for voter registration cards). (By petition to the Selectmen).

19. To see if the Town will vote to authorize the Selectmen to apply for, contract for, and accept grants of federal or state aid, or both, for the purpose of reconstructing Town roads and bridges, or portions thereof, hereafter destroyed or damaged by floods and to raise such sums of money as may be necessary for the Selectmen to carry out the purpose of this Article.

20. To see if the Town of Lancaster will vote to adopt the following resolution:

Resolved that the New Hampshire Housing Commission be and is authorized to operate in the Town of Lancaster, and that said Commission is authorized to sponsor a project under Section 8 of the U.S. Housing Act of 1937 as amended, for dwelling accommodations in said Town consisting of not more than 35 dwelling units of substantially rehabilitated housing for elderly and-or low income persons.

21. To see if the Town will vote to accept and approve the extension of the White Mountain National Forest boundary to include approximately 700 acres of land being a piece of land owned by Harry A. Gregg Revocable Trust of 1965 bounded on the South by the Town line between Lancaster and Jefferson, on the East and northeast by other private land, on the North by a line approximately 300 feet South of Pleasant Valley Road, and on the West by a line 300 feet East of the Garland Road extending a distance of approximately 1,000 feet South from the intersection of the Pleasant Valley and Garland roads; thence by a line approximately 500 feet East of the Garland Road to a line approximately 75 feet North of the Libby Road, so-called; thence westerly to the Garland Road; thence southerly by other private land to the aforementioned town line.

22. To see if the Town will vote to accept the budget as submitted by the Budget Committee.

23. To direct how money raised for the above purposes be expended.

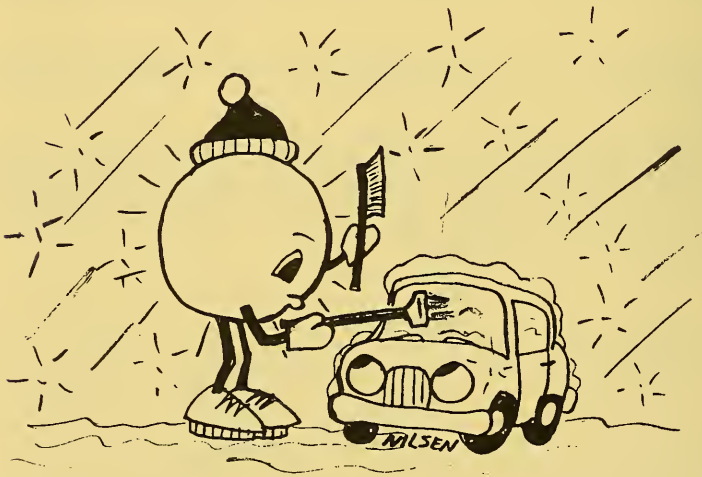
24. To act upon any other business which may legally come before said meeting.

Given under our hands and seals this twenty - fourth day of February, 1978.

NORMAN H. CROSS
RICHARD W. MARTIN
LARRY T. CONNARY
Selectmen of Town of Lancaster, New Hampshire

A true copy of Warrant - Attest:

NORMAN H. CROSS
RICHARD W. MARTIN
LARRY T. CONNARY
Selectmen of Town of Lancaster, New Hampshire



Advertising - Promotional

Information Booth: Attendant Glenn S. Sheridan was assisted for the first time this year by two assistants, which allowed more coverage at the booth and a better opportunity to serve the visitors and promote the area.

The total number of people calling at the booth were 11,191, of that total 3,685 were from Canada. Size of the average day was 158 people.

Information about the town, State, and County is given and folders are supplied to each who request them.

White Mountains Region Association: It would be remiss of your executive director to exclude from this report some final observations about the experimental air-land demonstration project that was sponsored by the N.H. Office of Comprehensive Planning and the New England Regional Commission. Lending significant assistance to the project were: your Region Association (promotion and advertising), the Lebanon Airport Development Corp. (flight service), the N.H. Aeronautics Commission (advisor), the N.H. Transportation Authority (date compilation), and Berlin's City Cab and Littleton's Jerry's Taxi (bus-taxi service). The experiment was terminated September 13, 1976.

In summary your executive director's final observations are: 1) Bus-taxi service to meet all incoming and outgoing flights was of little value. As a general public transportation system it had more value, but not nearly enough to justify its continuation. 2) Program modifications indicated there is substantially more demand for service to Boston's Logan International Airport than to the Lebanon, N.H. Airport. 3) To demonstrate a more adequate experiment funds should be provided to schedule two flights per day, the first is early-mid morning, the second in late afternoon-early evening. 4) It is most efficient (budget and equipment) to schedule air passenger-cargo service on a fixed schedule, reservations system only. 5) There was a nearly even split on passengers utilizing the Whitefield and Berlin Airports. 6) To increase utilization, the cost of airline tickets should be reduced which necessarily entails some form of subsidy to cover operation-capital equipment expenses. 7) Need for special promotions to encourage greater utilization, and finally, 8) Dependent, reliable commuter service can be provided with very few cancellations.

Perhaps the greatest shortcoming of the experiment was its brevity. It ended during a period when demand for air passenger service was increasing. Therefore, your executive director feels experimental funds should be provided for a minimum 2-year program.

With respect to the Inter-Regional Conference on Black Fly Biology and Control, the proceedings of that three-day session are now available at a nominal fee. The conference, held at the Balsam's Hotel in Dixville Notch in late January, was sponsored by your Region Association, by the University of New Hampshire, and by the N.H. Department of Agriculture. The conference was divided into four parts. The first consisted of invited papers of research scientists on the topics of biology, ecology, behavior and systematics (identification) of black fly adults and immature states. Research scientists from Canada were particularly helpful here. The second part included invited papers by U.S. and Canadian scientists on the present status of a large, integrated black fly control project in Alberta, Canada. This part also included presentations by scientists and representatives from several chemical companies. The third part of the conference consisted of papers from representatives of Maine, New Hampshire, Vermont, and Massachusetts where black fly research is either in progress or being contemplated. The fourth and final part of the conference was a panel

discussion of some environmental considerations included in black fly research and control. Approximately 125 persons, many of whom were scientists and graduate students, local, state, and federal representatives, as well as members of environmental organizations. Some attendees came to northern New Hampshire from as far away as Arizona, Idaho, Michigan, Alabama, California, British Columbia, and Alberta. Perhaps the most important development to come out of the conference was establishment of a Northeast Research coordination committee to: a) establish research priorities, b) to coordinate individual black fly research on a regional level to minimize duplication, and c) to determine the impact of control methods on other species living in a black fly environment.

Regarding promotion - advertising activities your Association developed a Cross-Country Ski Touring folder which identifies 14 major centers in the region. The folder also includes information on ski jumping at the Nansen Ski Club Nordic Center in Berlin and at Cannon Mt., Franconia Notch State Park. The two-color folders were distributed in bulk to ski shops throughout New England as well as in New York, Ohio, Pennsylvania, New Jersey, Maryland, Delaware and Washington, D.C. Furthermore, newspaper advertisements promoting the brochure were run in the Boston, Providence and New York City areas. Response to the brochure has been very positive. As many of you know, the popularity of ski touring is growing by leaps and bounds; therefore, a detailed folder on a sport was timely indeed. The brochure itself was designed by the Graphic Egg of Whitefield and printed by the Courier of Littleton. While on folder matters your Association also revised its Fall Foliage Shunpike folder which was subsequently reprinted by Walker Press of Conway, N.H. This folder is exceedingly popular and requests for it are received year 'round from travel agents, tour companies, and numerous individuals. Also reprinted and revised were 60,000 White Mountain Maps and Guides which are in great demand at chambers of commerce information booths. The Map-Guides together with the Where to Stay accommodations folder were mailed to every major AAA Club in the U.S. and Canada as well as to numerous travel agencies. Both the Where to Stay and the Map-Guides were printed by the Reporter Press of North Conway. Finally, regarding brochures, the Association again put together the White Mountains section of the State Accommodations directory and reprinted its popular Canoeing and Kayaking folder in mimeo form.

A quick summary of other activities of your Association during the past fiscal year included: a) continued support of the White Mts. Center for the Arts, a regional project with offices in Jefferson. The Association committed \$5,000 of its financial resources to this project as well as its human resources; b) continued its financial support of the 4-H Clubs in Grafton, Carroll and Coos Counties, and also helped financially to continue publication of the Christmas tree vendor list which is so vital to the Christmas tree industry here in the White Mts. Region; c) published additional issues of Outlook magazine which are being sent to New Hampshire legislators in addition to businesses, selectmen offices, and libraries in the region; d) spoke out in opposition to legislation that would increase the state room and meals tax. Your Association also opposed any increase in the federal minimum wage because it would hurt especially employment of the unskilled. Also, the Association appeared to oppose last minute state legislation that would have taxed all amusements at 10 percent of their gross income per annum; e) revised the White Mts. section of the New England Guide and provided promotional - informational material to several out-of-state promotion agencies; f) invested \$200 cash each to the following communities in the interest of supporting local projects: Bath, Jefferson, Woodstock, and Lisbon; g) representation at numerous meetings at both the local and state level; h)

began establishment of sub-regional meetings in an attempt to establish better communication between the White Mountains communities and the Association and, i) held the 39th Annual Meeting at the New England Inn in Intervale, N.H., at which Commissioner George Gilman of the Department of Resources & Economic Development discussed economic growth.

Finally, with respect to internal business the board of directors approved a by-law change which reads: "that the number of directors to constitute a quorum at any meeting of the board of directors be changed from ten (10) to six (6) members."

The Association answered 2,890 single inquiries, wrote 167 personal letters, sent 51 bulletins of Lodging and Real Estate Bulletins, sent 12,686 mimeographed letters, and wrote 8 news releases.

Finally, your executive director sincerely appreciates the continued support of the board of directors. In turn the Association's board of directors and the councilmen would like to sincerely recognize all of those communities, businesses and individuals who give of their time and-or money to support the Association and the region's economy.



LITTLE LEAGUE BASEBALL ACTION—With Umpires William Hylwa and Harry Hikel.

Colonel Town Recreation Program

1977 Annual Report by Superintendent of Recreation

The Col. Town Recreation Department is operated with funds derived from the Col. Francis L. Town Trust Fund. The trust fund makes it possible for the Town of Lancaster to provide facilities and programs comparable to much larger communities. Lancaster's recreation program is administered by the nine-member Col. Town Spending Committee. Committee members and I welcome suggestions and new ideas that will improve services to the community.

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 Spending 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 activities that utilize the Col. Town facilities are planned, promoted, conducted and evaluated by the staff and Committee. The facilities are also readily available to local groups and organizations for their functions on a first come, first serve basis. Groups are encouraged to make maximum use of their recreation facilities by scheduling their meetings and-or special events using Col. Town facilities. Reservations are made via telephone (788-3321) or in person. Community Camp reservations are made directly with the caretakers from Memorial Day through mid-September (788-3546).

1977 was another very exciting year for program participants. The highlight had to be the dedication of the new Swimming Pool and bathhouse complex. Andrea and I again express our appreciation to the members of the Pool Committee and all townspeople who made the outstanding facilities a reality. It was great to see adults using the pool in greater numbers last summer. It is a goal of the Spending Committee to further expand adult use of the swimming pool, to bring the adult population of the town swimming abilities up with the youngsters. Adults are encouraged to use the pool during recreational periods and also to take advantage of swimming lessons.

Another highlight was receiving a \$120,000 grant under the 1976 Local Public Works and Capital Development Act administered by EDA. The recreation project submitted was for improvements of the Col. Town Community Field. The bids, opened November 3, 1977 exceeded available funds. However, since the work in the "recreation project" was developing outdoor recreation facilities, we found the project to be eligible for matching funds from the Bureau of Outdoor Recreation.

A contract has been signed with Pike Industries Inc., to provide a 10,000 gallon fuel oil tank for the Community House (installed Dec. 77), three all-weather tennis courts, an outdoor basketball court, fencing in the playground, parking lot and for the ballfields, paving the parking lot behind the house and paving the pool entrance road and parking area. Projects to be completed if the matching funds are received from BOR include: regrading and turling the baseball - soccer field, additional drainage and irrigation for the field, a paved walking path from the pool entrance to the bathhouse, additional athletic field fencing and field equipment for baseball and soccer. The project plans call for a beginners golf practice cage on the field, track high jump equipment, improved lighting at the pool and softball field, a swimming pool cover and water polo equipment for the pool. The BOR Land & Water Conservation Fund portion of the planned improvements have been

submitted but not approved as yet. Completion of this portion of the work will depend on the project approval. The Committee's main concern in developing the project was to increase recreational opportunities without increasing future maintenance costs.

COMMUNITY CAMP

The Col. Town Community Camp, an outstanding family or group picnicing area, experienced it's most successful season ever. George and Thelma Murphy, the popular caretakers, proved excellent hosts to 5,820 visitors. The cool-rainy September weather prevented the Murphy's from hitting the 6,000 visits goal.

The Spending Committee is planning to rebuild the rental cabins at the Community Camp. Hopefully, overnight lodging will be available for families to use by late summer. The rising cost of gasoline and the prospect of future shortages prompted the Committee to rebuild the cabins so residents could take "at home" vacations at reasonable rates (\$2 per night for residents). The Lancaster Rotary Club plans to rebuild the "Rotary Lodge Cabin" the club originated some 50 years ago.

ADULT ACTIVITIES

Meeting the recreation needs of the adult population is requiring more and more facility time. Adults have always been the major users of the meeting rooms and kitchen at the Community House. The adults are now calling for more active recreation space. Popular programs during the past year have included classes in painting, knitting, bridge and cane seating; softball, basketball, tennis and volleyball for women; softball, summer soccer, intramural basketball, town team basketball, volleyball and tennis for men. Other adult programs include the Senior Citizen Club, senior craft program and the two excellent productions by the adult theatre group, the Col. Town Players. Generous use of the town hall auditorium, Lancaster Elementary School all - purpose room and the WMRHS gym for indoor soccer made the expanded program possible.

COMMUNITY SIDE BENEFITS

The Recreation Department tries to make a positive impact on the community in as many ways as possible. The Col. Town Recreation Department, as a town agency, qualifies as a sponsor of federally funded job programs. We feel that providing job opportunities for those who desire to work as beneficial to the town as any program. Since September, we have gained approval for seven public service jobs. Taking better care of the facilities, accomplishing improvements or creating new activities have resulted from the added staff and are of benefit to the community but not more important than feeding and providing shelter for one's family.

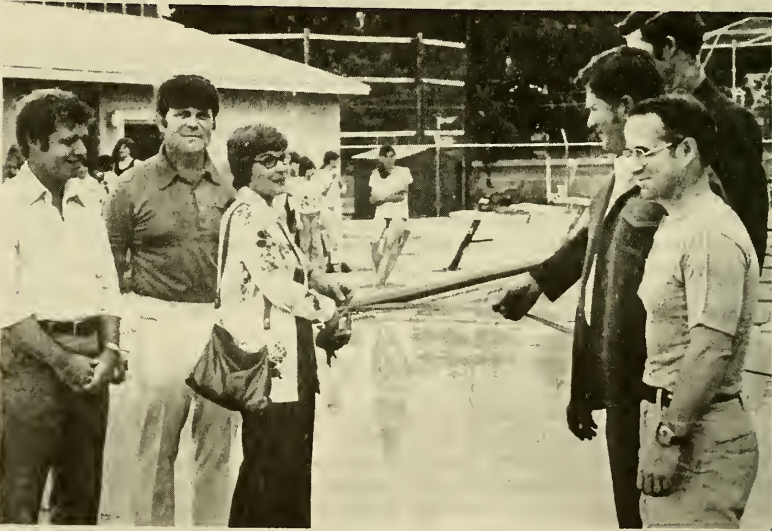
Two major jobs completed by our extra staff members include completely rebuilding the ice hockey rink and repairing the baseball grandstand. The grandstand no longer leans toward home plate. Spectators will no longer walk sideways across the front of the grandstand. Our cost for the new hockey rink was for materials only. We have a super rink with fencing on both ends. The fencing came from the old pool and the pipe framework was taken from the old tennis courts. If you have not seen the new skating rink, stop over and inspect the facilities.

Extra work planned this spring and summer for our crew includes reshingling the Community House roof, remodeling the old bathhouse, building cabins at the Community Camp plus much inside painting and repair jobs at the House. Our cost is for materials with wages all reimbursed as the facilities take a look for the better.

SPECIAL RECOGNITION

Andrea and I wish to express our appreciation to the Spending Committee members for their leadership and guidance. We would also like to thank each person who has served on the staff during the year for their dedication and interest. A special thanks goes to all the Volunteers who are directly responsible for many of the successes the program attained during the past year.

Additional volunteers are always needed to maintain program quality. Parental participation as coaches and officials is encouraged. Some paid opportunities are available for persons who have a skill they can teach. Please contact us at the Community Center if you wish to help improve the program.



POOL DEDICATION—Left to right: Pool Committee Treasurer John Oleson, Chairman Dr. Edward Perreault, Emily Miller and Dr. Elwin Falkenham, Chairman of the Col. Town Spending Committee, Supt. of Recreation Lou Leaver and Selectman Richard Martin.

Colonel Town

Income Spending Committee

TREASURER'S REPORT 1977

Checkbook balance 1-1-77 \$ 25,003.01

INCOME

Col. Town Trust Fund +	71,588.74	
House fees	168.40	
Camp	340.54	
Pool	3,713.66	
Sale of van	\$ 700.00	
Sale of bus	500.00	1,200.00
Town of Lancaster—Pool Support		1,500.00
Special Activities:		
Play School	4,101.40	
Candy and Coke	734.60	
Game room	15.50	
Softball lights	735.75	
Specialized Instructions:		
Baton, caning, painting, knitting	1,110.00	6,697.25
Sponsor Income:		
Soccer shirts	128.00	
Pee-wee Baseball-Snowdrifters	100.00	
Little League Baseball:		
VFW	75.00	
Kiwanis	25.00	
K of C	166.00	
		266.00
Babe Ruth Baseball:		
Whitefield	106.00	
Littleton	106.00	
Groveton	106.00	
Lisbon	106.00	
Hampton Equip.	150.00	
		574.00
Grade 5-6 Basketball Uniforms	216.24	1,284.24

Re-imbursements:		
Insurance payments	251.25	
Damage payments	45.00	
Refunds—chlorine carboys, telephone, stamps	191.75	
Bus use	79.00	567.00
	<hr/>	
Several small items		39.10
		<hr/>
Manpower program	3,438.69	
CETA II	2,293.14	
CETA VI	3,924.17	9,656.00
	<hr/>	<hr/>
Total Income		\$ 96,754.93
Checkbook balance 1-1-77		25,003.01
Transfers from Savings A-C		17,000.00
		<hr/>
		\$138,757.94
Less checks returned (insufficient funds)		31.00
		<hr/>
		\$138,726.94
Savings Account:		
Jan. 1, 1977 Balance	6,405.92	
Transfer from checkbook	14,000.00	
	<hr/>	
	\$20,405.92	
Transfer to checking acc.	17,000.00	
Balance Dec. 19, 1977	4,103.91	

NOTE: + Check received in error in the amount of \$536.58 returned to Col. Town Trust Fund 1-16-78. Reduces trust fund income by the above amount, likewise, total income.



Colonel Town Trust Fund

TOWN OF LANCASTER
 Summary of Colonel F.L. Town Trust Fund
 Fiscal Year Ended December 31, 1977

<u>Fund Balance - December 31, 1976</u>		\$1,065,388
<u>Receipts During Year</u>		
Income From Investments	\$74,521	
Gain on Sale of Securities	<u>973</u>	
<u>Total Receipts</u>		<u>75,494</u>
<u>Total Amount Available</u>		\$1,140,882
<u>Expenditures During Year</u>		
Paid to Colonel F.L. Town Spending Committee	\$71,052	
Administrative Expenses	<u>3,468</u>	
<u>Total Expenditures</u>		<u>74,520</u>
<u>Fund Balance - December 31, 1977</u>		<u>\$1,066,362</u>



THE CHAMPION LANCASTER STIHL--Babe Ruth team won the White Mountain Babe Ruth League championship under Coach John Sheptor. Team sponsor Jim Hampton awarded each team member a jacket.

TOWN OF LANCASTER
Summary of Colonel F.L. Town Trust Fund
Fiscal Year Ended December 31, 1977

<u>INVESTMENTS</u>	Balance December 31, 1976	Additions During Year	Withdrawals During Year	Balance December 31, 1977
<u>Banks</u>				
Siwooganock Guaranty Savings Bank	\$ 19,567	\$30,263	\$32,867	\$ 16,963
<u>Bonds</u>				
208,000 U.S. Government Securities	202,858	30,534	25,000	208,392
50,000 Alabama Power Co. - 7-3/4% Due 9-1-2002	50,000			50,000
40,000 Boston Gas Co. - 9-7/8% Due 1-15-82	40,000		4,000	36,000
10,000 Boston Gas Co. - 9-7/8% Due 1-15-82	10,000			10,000
15,000 Consolidated Edison Co. of N.Y. - 9-3/8%	15,000			15,000
50,000 Columbia Gas System Inc. - 7-1/2% - Due 10-1-97	50,000			50,000
50,000 General Motors Corp. - 8.05% Due 4-1-85	50,000			50,000
20,000 Ohio Edison Co. - 9-1/4%	20,000			20,000
<u>Stocks (At Cost)</u>				
<u>Number of</u>				
<u>Shares</u>				
400 Atlantic Richfield Co.	27,024		27,024	
1,500 Bay State Corp.	38,898			38,898
1,500 Charter New York Corp.	31,342			31,342
1,075 Cincinnati Gas & Electric Co.	25,512			25,512
600 Duquesne Light Co.	17,777			17,777
300 E.I. de Pont de Nemours Co.	50,370			50,370
1,000 Exxon Co.	45,280			45,280
2,000 Federal National Mortgage Association	8,495			8,495
400 Florida Power and Light Co.	14,382			14,382
2,000 Freeport Minerals Co.	41,804			41,804
500 General Motors Corp.	41,749			41,749
1,000 Gulf Oil Corporation		29,068		29,068
1,000 Iowa Power and Light Co.	27,357			27,357
800 Kraftco Corporation	39,292			39,292
1,500 Montana Dakota Utilities Co.	43,089			43,089
1,700 Ohio Edison Co.	39,921			39,921
600 Philadelphia Electric Co.	13,010			13,010
1,400 Smith, Kline & French Laboratories	31,976			31,976
437 Southern New England Telephone Co.	23,533			23,533
2,500 Union Electric Co.	47,152			47,152
<u>Totals</u>	<u>\$1,065,388</u>	<u>\$89,865</u>	<u>\$88,891</u>	<u>\$1,066,362</u>

TOWN OF LANCASTER
Colonel F.L. Town Income Spending Committee
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

<u>Cash Balance - December 31, 1976</u>	\$ 31,383
 <u>Receipts During Year</u>	
Colonel F.L. Town Trust Fund	\$71,589
Playschool	4,223
Special Activities	6,666
Town Appropriation	1,500
Refunds	567
CETA Programs	6,217
Manpower	3,438
Interest on Invested Funds	724
Sale of Bus and Van	1,200
Donations	1,284
Miscellaneous	<u>39</u>
 <u>Total Receipts</u>	 <u>97,447</u>
 <u>Total Amount Available</u>	 <u>\$128,830</u>
 <u>Expenditures During Year</u>	
Salaries	\$47,634
Recreation	2,821
House Expenses and Supplies	11,926
Insurance	8,552
Special Activities	4,103
Special Appropriations	4,763
Retirement and Social Security	3,415
Capital Expenditures	8,217
Camp Expenses	892
Athletic Field Expenses	4,355
Swimming Pool and Skating Rink Expenses	<u>5,828</u>
 <u>Total Expenditures</u>	 <u>102,506</u>
 <u>Cash Balance - December 31, 1977</u>	 <u>\$26,324</u>

Report of Audit

PLODZIK AND SANDERSON
 ACCOUNTANTS AND AUDITORS
 KEARSARGE BUILDING
 5 SOUTH STATE STREET
 CONCORD, N. H. 03301

January 31, 1978

TOWN OF LANCASTER

LETTER OF TRANSMITTAL

Members of the Board of Selectmen
 Town of Lancaster
 Lancaster, New Hampshire 03602

Gentlemen:

We have examined the financial statements of the Town of Lancaster, New Hampshire for the fiscal year ended December 31, 1977, and have prepared the attached exhibits in conformity with the recommended format prescribed by the Municipal Services Division of the State of New Hampshire in accordance with R.S.A. 71-A:19. Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, District Court, Library and Cemetery Trustees, Trustees of Trust Funds, Colonel F.L. Town Trust Fund, and Colonel F.L. Town Spending Committee.

FINANCIAL INFORMATION

General Fund

<u>Comparative Balance Sheet</u>	Exhibit A-1
<u>Statement of Change in Fund Balance</u>	Exhibit A-2
<u>Statement of Appropriations and Expenditures</u>	Exhibit A-3
<u>Statement of Estimated and Actual Revenue and Budget Summary</u>	Exhibit A-4

A comparative balance sheet disclosing the financial condition of the general fund at December 31, 1977 and December 31, 1976 is presented in Exhibit A-1. As indicated therein, the Town had a current surplus of \$35,922 at December 31, 1977, as compared to a current surplus of \$64,379 at December 31, 1976. A statement of the change in fund balance is shown in Exhibit A-2.

Statements of appropriations and expenditures, estimated and actual revenue are included in Exhibits A-3 and A-4, respectively. As indicated by the budget summary, Exhibit A-4, a revenue surplus of \$6,857, plus a net unexpended balance of appropriations of \$1,569, resulted in a budget surplus of \$8,426 for 1977.

FINANCIAL INFORMATIONCapital Projects Fund

<u>Comparative Balance Sheet</u>	Exhibit A-5
<u>Statement of Changes in Fund Balances</u>	Exhibit A-6

A comparative balance sheet of the capital projects fund disclosing the fund balance at December 31, 1977 and December 31, 1976 is included in Exhibit A-5. A statement of the changes in project balances during the year is contained in Exhibit A-6.

Enterprise FundsWater and Sewer Departments

<u>Comparative Balance Sheets</u>	Exhibit A-7 and A-8
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Comparative balance sheets of the Water and Sewer Departments as of December 31, 1977 and December 31, 1976 are presented in Exhibit A-7 and A-8, respectively. As noted in our Auditor's Opinion, we do not express an opinion on these financial statements as of December 31, 1977.

Long-Term Indebtedness

<u>Comparative Balance Sheet</u>	Exhibit A-9
<u>Statement of Debt Service Requirements</u>	Exhibit A-10

A comparative balance sheet disclosing the total long-term indebtedness of the Town is contained in Exhibit A-9. The long-term debt decreased by \$115,000 in 1977; from \$1,750,000 at December 31, 1976 to \$1,635,000 at December 31, 1977. A statement showing annual debt service requirements of principal and interest is contained in Exhibit A-10.

OTHER FUNDS AND OFFICIALS' ACCOUNTS
CASH BASIS STATEMENTS

The accompanying supplemental exhibits covering segregated funds and the accounts of those officials entrusted with the custody, receipt or expenditure of Town Funds, are presented in accordance with the current requirements of the Municipal Services Division of the State of New Hampshire. Although not considered necessary for a fair presentation of the financial statements and results of operations, our examination of these accounts included the same tests and auditing procedures applied in the examination of the aforementioned exhibits. In our opinion, these exhibits present fairly the revenues collected and expenditures paid arising from cash transactions then ended on a basis consistent with that of the preceding year.

We would like to thank the officials of the Town of Lancaster for their cooperation in providing us with the documents necessary for completion of the audit.

Very truly yours,

Rodriguez and Sanderson

TOWN OF LANCASTER

NOTES TO FINANCIAL STATEMENTSSummary of Significant Accounting PoliciesFunds

Under governmental accounting, self-balancing financial statements are prepared for each fund. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts; recording cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or limitations. Please refer to the exhibits enumerated in the table of contents for the funds included in this report.

Accounting Method

The general accounting system of the Town of Lancaster is on the cash basis except for the accountability of taxes and substantial accounts receivable. It is the practice of the Town to carry forward unexpended capital expenditure appropriations, representing those expenses which are committed or actually incurred. General operating expenses are budgeted on a twelve-month basis. Routine bills received after December 31 are included in the subsequent year's budget. This practice is consistent with that of the preceding fiscal years.

General Fixed Assets

The Town does not maintain a record of fixed assets. Accordingly, a statement of fixed assets, as required by generally accepted accounting principles, is not included in this financial report.

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>December 31, 1977</u>	<u>December 31, 1976</u>
<u>Liabilities and Reserves</u>		
Matured Interest Payable		\$ 225
Deposits on Construction Plans	\$ 250	
Bond and Debt Retirement Tax Payable	1,363	339
1978 Property Tax Prepayments	48	
Unexpended Balances of Special Appropriations	78,076	31,529
<u>Restricted Assets</u>		
Unexpended Revenue Sharing Funds	\$ 487	\$14,326
Unexpended Anti-Recession Act Funds	9,915	1,132
Yield Tax Security Deposits	<u>3,328</u>	<u>3,453</u>
	13,730	18,911
Tax Anticipation Notes Payable	200,000	
School District Tax Payable	496,317	479,477
Capital Reserve Funds	<u>82,382</u>	<u>53,254</u>
Total Liabilities and Reserves	\$872,166	\$583,735
Current Surplus	<u>35,922</u>	<u>64,379</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	<u>\$908,088</u>	<u>\$648,114</u>

TOWN OF LANCASTER
General Fund
Comparative Balance Sheet
December 31, 1977 and December 31, 1976

<u>ASSETS</u>	<u>December 31, 1977</u>	<u>December 31, 1976</u>
<u>Cash</u>		
In Checking	\$153,393	\$234,523
In Savings	36,308	14,729
Payroll Account	2,000	2,000
Change and Petty Cash Funds	145	145
With Fiscal Agent	<u> </u>	<u>225</u>
	\$191,846	\$251,622
<u>Long-Term Notes Authorized - Unissued</u>	15,000	
<u>Capital Reserve Funds</u>		
Highway Equipment	\$ 19,913	\$ 14,191
Fire Equipment	38,963	27,563
Ambulance	3,066	1,500
Town Garage	<u>20,440</u>	<u>10,000</u>
	82,382	53,254

<u>Accounts Receivable</u>			
General (Net of Allowance)	\$ 6,514	\$ 11,666	
Due From Capital Projects Fund	85,229	50,511	
Due From Federal Agency		262	
Due From Capital Reserve Fund	<u>37,000</u>		
	128,743		62,439
<u>Taxes Receivable</u>			
Property	\$357,736	\$192,798	
Resident	8,947	5,757	
Yield	1,217	925	
Tax Liens	<u>111,225</u>	<u>81,319</u>	
	479,125		280,799
<u>Prepaid Insurance</u>	<u>10,992</u>		
TOTAL ASSETS	\$908,088	\$648,114	

TOWN OF LANCASTER
General Fund
Statement of Change in Fund Balance
Fiscal Year Ended December 31, 1977

Current Surplus - December 31, 1976	\$64,379
Current Surplus - December 31, 1977	<u>35,922</u>
Decrease in Current Surplus	<u>\$28,457</u>

Analysis of Change

<u>Decreases in Current Surplus</u>		
Surplus Used To Reduce 1977 Tax Rate	\$36,000	
Tax Liens Transferred To Tax Deeds	<u>883</u>	
	\$36,883	
<u>Increase in Current Surplus</u>		
1977 Budget Surplus (Exhibit A-4)		<u>8,426</u>
Net Decrease in Current Surplus		<u>\$28,457</u>

TOWN OF LANCASTER
Capital Projects Fund
Comparative Balance Sheet
December 31, 1977 and December 31, 1976

<u>ASSETS</u>	<u>December 31, 1977</u>	<u>December 31, 1976</u>
<u>Cash</u>		
In Checking	\$ 34,794	\$ 24,769
In Certificates of Deposit	350,000	400,000
Contractor's Performance Bonds	<u>10,115</u>	<u> </u>
	\$394,909	\$424,769
<u>Accounts Receivable</u>		
<u>From Federal Agencies</u>		
E.D.A. Grants	\$546,000	\$
Land and Water Conservation Fund	7,767	79,000
<u>From Other Sources</u>		
Colonel Town Fund	<u>2,101</u>	<u> </u>
	<u>555,868</u>	<u>79,000</u>
TOTAL ASSETS	<u>\$950,777</u>	<u>\$503,769</u>
	<u> </u>	<u> </u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
<u>Liabilities and Reserves</u>		
Due Town of Lancaster - General Fund	\$ 85,229	\$ 50,511
Contractor's Performance Bonds	10,115	
<u>Reserve for Incomplete Projects</u>		
Sewer Engineering Study	\$ 20,000	\$
Bridge Street Sewer	121,731	
Town Garage Addition	155,853	
Recreational Facilities Upgrading	112,598	
Town Office Renovations	80,457	
Swimming Pool	<u> </u>	<u>28,489</u>
	<u>490,639</u>	<u>28,489</u>
<u>Total Liabilities and Reserves</u>	\$585,983	\$ 79,000
<u>Fund Balance</u>		
Appropriated	\$338,984	\$392,078
Unappropriated	<u>25,810</u>	<u>32,691</u>
<u>Total Fund Balance</u>	<u>364,794</u>	<u>424,769</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	<u>\$950,777</u>	<u>\$503,769</u>
	<u> </u>	<u> </u>

Statement of Changes in Fund Balances
Fiscal Year Ended December 31, 1977

	Total All Funds	Sewage Treatment Facilities	Sewer Mains Study	Swimming Pool	Sewer Engineering Study	Bridge Street Sewer	Town Garage Addition	Recreational Facilities Upgrading	Town Office Renovations
<u>Initial Project Authorization</u>	\$ 2,170,892	\$ 2,170,000	\$ 11,000	\$ 155,892	\$ 20,000	\$ 165,000	\$ 171,000	\$ 120,000	\$ 90,000
<u>Unexpended Fund Balance - December 31, 1976</u>	\$ 453,258	\$ 413,769	\$ 11,000	\$ 28,489	\$	\$	\$	\$	\$
<u>Project Transfers</u>	(20,000)				20,000				
<u>Additions</u>	550,024			4,024		165,000	171,000	120,000	90,000
Estimated Federal Aid	16,866	16,866							
Interest Income	6,201			6,201					
Gifts	57			57					
Other	57								
<u>Total Additions</u>	\$ 573,148	(\$ 3,134)	\$	\$ 10,282	\$ 20,000	\$ 165,000	\$ 171,000	\$ 120,000	\$ 90,000
<u>Total Amount Available</u>	\$ 1,026,406	\$ 410,635	\$ 11,000	\$ 38,771	\$ 20,000	\$ 165,000	\$ 171,000	\$ 120,000	\$ 90,000
<u>Deductions</u>									
<u>Expenditures</u>									
Completed Construction Contracts	97,267	18,478		38,437		34,470	4,982	7,197	900
Engineering Fees	44,112	9,885		288		8,574	9,730	8,438	205
Other Costs	5,847	4,731		46		225	435	205	
Interest Income - Transferred To General Fund	23,747	23,747							
<u>Total Deductions</u>	\$ 170,973	\$ 56,841	\$	\$ 38,771	\$	\$ 43,269	\$ 15,147	\$ 7,402	\$ 9,543
<u>Unexpended Fund Balance - December 31, 1977</u>	\$ 855,433	\$ 353,794	\$ 11,000	\$	\$ 20,000	\$ 121,731	\$ 155,853	\$ 112,598	\$ 80,457

TOWN OF LANCASTER
Water Department
Comparative Balance Sheet
December 31, 1977 and December 31, 1976

<u>ASSETS</u>	<u>December 31, 1977</u>	<u>December 31, 1976</u>
Cash	\$ 7,490	\$ 6,497
<u>Capital Reserve Fund</u>	42,287	35,405
<u>Accounts Receivable</u>		
Water Rents	\$13,262	\$15,487
Other	<u>8</u>	<u>8</u>
	13,270	15,495
 TOTAL ASSETS	 <u>\$63,047</u>	 <u>\$57,397</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
<u>Liabilities and Reserves</u>		
Capital Reserve Fund	\$42,287	\$35,405
Total Liabilities and Reserves	\$42,287	\$35,405
Retained Earnings	<u>20,760</u>	<u>21,992</u>
 TOTAL LIABILITIES, RESERVES AND FUND BALANCE	 <u>\$63,047</u>	 <u>\$57,397</u>

TOWN OF LANCASTER
Sewer Department
Comparative Balance Sheet
December 31, 1977 and December 31, 1976

<u>ASSETS</u>	<u>December 31, 1977</u>	<u>December 31, 1976</u>
Cash	\$ 2,250	\$ 457
<u>Capital Reserve Fund</u>	3,132	3,000
<u>Accounts Receivable</u>		
Sewer Rents	\$8,834	\$7,578
Other	764	804
Due From General Fund	<u>500</u>	<u>8,382</u>
	10,098	8,382
 TOTAL ASSETS	 <u>\$15,480</u>	 <u>\$11,839</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
<u>Liabilities and Reserves</u>		
Due Capital Reserve Fund	\$ 1,000	\$ 3,000
Capital Reserve Fund	<u>3,132</u>	<u>3,000</u>
Total Liabilities and Reserves	\$ 4,132	\$ 3,000
Retained Earnings	<u>11,348</u>	<u>8,839</u>
 TOTAL LIABILITIES, RESERVES AND FUND BALANCE	 <u>\$15,480</u>	 <u>\$11,839</u>

TOWN OF LANCASTER
General Fund
Classified Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

RECEIPTS

Current Revenue

From Local Taxes

Current Year

Property	\$790,439	
Resident	12,260	
National Bank Stock	2,004	
Yield	6,757	
		\$811,460

Prior Years

Property	\$191,763	
Resident	2,550	
Yield	202	
		194,515

Interest on Delinquent Taxes	16,047	
Resident Tax Penalties	404	
Tax Sales Redeemed	88,060	
1978 Property Tax Prepayments	48	
		194,515

\$1,110,534

From State of New Hampshire

Highway Subsidy	\$ 19,057	
Interest and Dividends Tax	29,783	
Savings Bank Tax	7,030	
Reimbursement a/c State and Federal Lands	966	
Road Toll Refunds	1,806	
Old Age Assistance Recoveries	856	
Meals and Rooms Tax	27,243	
Business Profits Tax	113,829	
State Aid For Water Pollution Projects	132,016	
Forest Fire Reimbursements	48	
		332,634

From Local Sources, Except Taxes

Motor Vehicle Permit Fees	\$ 57,080	
Dog Licenses	865	
Business Licenses, Permits and Fees	1,057	
District Court Receipts	21,143	
Rent of Property and Equipment	3,457	
Sewer Bond Interest	23,747	
Interest on Deposits	1,674	
Parking Meter Income	3,404	
Ambulance Fees	14,492	
Income From Departments	532	
Trust Fund Income	389	
Other Income	45	
		127,885

Total Current Revenue Receipts

\$1,561,053

TOWN OF LANCASTER
General Fund
Classified Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

RECEIPTS (Continued)

Receipts Other Than Current Revenue

Proceeds of Tax Anticipation Notes	\$550,000
Insurance Recoveries	3,830
Gifts	4,300
Sale of Tax Deeded Property	760
Tax Redemption Due Purchaser	217

<u>Grants From U.S.A.</u>			
Revenue Sharing	\$ 59,805		
Interest on Revenue Sharing Deposits	1,356		
Land and Water Conservation Fund	75,257		
Comprehensive Employment Act Funds	6,451		
Governor's Commission on Crime and Delinquency	1,309		
Anti-Recession Funds	9,915		
		154,093	
Deposits on Construction Plans		1,100	
Yield Tax Security Deposits		4,346	
<u>Refunds</u>			
Current Year	\$ 20,589		
Prior Year	154		
		20,743	
<u>Total Receipts Other Than Current Revenue</u>			\$ 739,389
Total Cash Receipts			\$2,300,442
Cash Balance - December 31, 1976			249,252
GRAND TOTAL			<u>\$2,549,694</u>
<u>EXPENDITURES</u>			
<u>General Government</u>			
Town Officers' Salaries	\$ 9,855		
Town Office Administrative Expenses	39,169		
Election and Registration Expenses	398		
District Court Expenses	11,697		
Town Hall and Buildings Maintenance	15,009		
			\$ 76,128
<u>Protection of Persons and Property</u>			
Police Department	\$ 72,470		
Parking Meters	3,440		
Fire Department	16,499		
Care of Trees	552		
Planning and Zoning	6,400		
Insurance	24,368		
			123,729
TOWN OF LANCASTER			
General Fund			
Classified Statement of Cash Receipts and Expenditures			
Fiscal Year Ended December 31, 1977			
<hr/>			
<u>Health and Sanitation</u>			
Health Department	\$ 16,078		
Ambulance Service	10,858		
Vital Statistics	295		
Town Dump and Garbage Removal	15,266		
			\$ 42,497
<u>Highways and Bridges</u>			
Town Road Aid	\$ 882		
Town Maintenance	147,726		
Street Lighting	19,588		
			168,196
<u>Libraries</u>			
			17,231
<u>Public Welfare</u>			
Old Age Assistance	\$ 21,010		
Town Poor	6,299		
			27,309

<u>Patriotic Purposes</u>		400
<u>Recreation</u>		5,608
<u>Public Service Enterprises</u>		
Cemeteries	\$ 2,500	
Airport	<u>2,000</u>	4,500
<u>Unclassified</u>		
Damages and Legal Expenses	\$ 2,098	
Advertising and Regional Associations	7,663	
Taxes Bought By Town	122,317	
Retirement and Social Security	24,497	
Employee Health and Life Insurance	5,882	
Comprehensive Employment Training Act Funds	6,358	
<u>Abatements and Refunds</u>		
Property Tax	\$ 657	
Motor Vehicle Permit Fees	55	
Ambulance Fees	136	
Tax Redemptions Due Purchaser	217	
Deposits on Construction Plans	850	
Other	<u>12</u>	
		1,927
Yield Tax Security Deposits		<u>4,471</u>
		175,213

TOWN OF LANCASTER
General Fund
Classified Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

EXPENDITURES (Continued)

Debt Service

Interest on Debt

Tax Anticipation Notes	\$ 9,499	
Long-Term Debt	<u>76,302</u>	\$ 85,801

Principal of Debt

Tax Anticipation Notes	\$350,000	
Bonds	110,000	
Long-Term Notes	<u>5,000</u>	465,000
		\$ 550,801

Capital Outlay

Tax Mapping	\$ 3,961	
Water System Study	20,000	
New Equipment	26,092	
Swimming Pool	38,771	
Payments To Capital Reserve Fund	<u>26,500</u>	115,324

Payments To Other Governmental Divisions

State of New Hampshire

Bond and Debt Retirement Tax	\$ 184	
County Tax	78,035	
School District Assessment		
1976-77	\$479,477	
1977-78	<u>420,000</u>	899,477
		977,696

Advances To Capital Projects Fund

Town Office Renovations	\$ 9,543	
Town Garage Addition	15,147	
Bridge Street Sewer	43,269	
Recreational Facilities Upgrading	<u>7,402</u>	75,361

Total Cash Expenditures \$2,359,993

Cash Balance - December 31, 1977 189,701

GRAND TOTAL \$2,549,694

TOWN OF LANCASTER
 Capital Projects Fund
 E.P.A. Sewer Construction Fund
 Statement of Cash Receipts and Expenditures
 Fiscal Year Ended December 31, 1977

<u>Cash Balance - December 31, 1976</u>		\$424,769
 <u>Receipts During Year</u>		
Interest on Invested Funds		<u>16,866</u>
 <u>Total Amount Available</u>		 \$441,635
 <u>Expenditures During Year</u>		
General Contract	\$18,478	
Engineering Services	9,885	
Bridge Street Sewer Easement	3,703	
William Street Sewer Materials	1,028	
Transferred to General Fund - Interest Income	<u>23,747</u>	
 <u>Total Expenditures</u>		 <u>56,841</u>
 <u>Cash Balance - December 31, 1977</u>		 \$384,794

TOWN OF LANCASTER
 Water Department
 Statement of Cash Receipts and Expenditures
 Fiscal Year Ended December 31, 1977

<u>Cash Balance - December 31, 1976</u>		\$ 6,497
 <u>Receipts During Year</u>		
Water Rents Collected	\$45,189	
Merchandise Sales and Job Work	311	
Town of Lancaster - Revenue Sharing Funds	20,000	
Reimbursement for Labor	<u>2,500</u>	
 <u>Total Receipts</u>		 <u>68,000</u>
 <u>Total Amount Available</u>		 \$74,497

<u>Expenditures During Year</u>	
Salaries and Wages	\$28,509
Materials and Supplies	7,247
Payroll Taxes	1,843
Chlorinator	2,347
Truck Expense	676
Insurance	203
Printing and Supplies	461
Telephone	300
New Construction	3,120
Payments to Capital Reserve Fund	5,000
New Equipment	16,060
Rent of Equipment	950
Miscellaneous	<u>291</u>
<u>Total Expenditures</u>	<u>67,007</u>
<u>Cash Balance - December 31, 1977</u>	<u>\$7,490</u>

TOWN OF LANCASTER
Sewer Department
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

Cash Balance - December 31, 1976 \$ 457

<u>Receipts During Year</u>	
Sewer Rents Collected	\$32,985
Sewer Connections and Job Work	253
Interest	<u>276</u>

Total Receipts 33,514

Total Amount Available \$33,971

<u>Expenditures During Year</u>	
Salaries and Wages	\$ 9,329
Utilities	12,883
Chemicals	6,668
Printing and Supplies	728
Social Security and Health Insurance	1,073
Insurance	217
Maintenance	260
Alarm System	546
Miscellaneous Expense	<u>17</u>

Total Expenditures 31,721

Cash Balance - December 31, 1977 \$2,250

TOWN OF LANCASTER
Cash With Fiscal Agent
Statement of Account
Fiscal Year Ended December 31, 1977

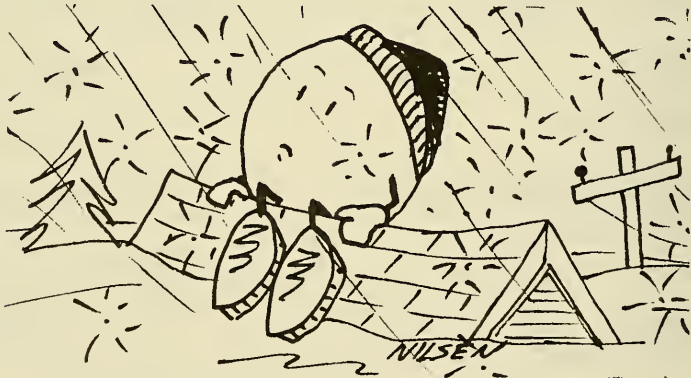
<u>Cash With Fiscal Agent - December 31, 1976</u>		\$ 225
 <u>Deposits With Fiscal Agent During Year</u>		
Maturing Bonds	\$110,000	
Maturing Interest	<u>75,375</u>	
 <u>Total Deposits</u>		 <u>185,375</u>
 <u>Total Amount Available</u>		 <u>\$185,600</u>
 <u>Payments By Fiscal Agent During Year</u>		
Matured Bonds	\$110,000	
Matured Interest	<u>72,787</u>	
 <u>Total Payments</u>		 <u>182,787</u>
 <u>Cash With Fiscal Agent - October 31, 1977</u>		 <u>\$2,813</u>

TOWN OF LANCASTER
Revenue Sharing Account
Statement of Revenue, Expenditures and Fund Balance
Fiscal Year Ended December 31, 1977

<u>Unappropriated Fund Balance - December 31, 1976</u>		\$14,326
 <u>Revenue During Year</u>		
Entitlement Payments	\$59,805	
Interest on Invested Funds	<u>1,356</u>	
 <u>Total Revenue</u>		 <u>61,161</u>
 <u>Total Amount Available</u>		 <u>\$75,487</u>
 <u>Expenditures During Year</u>		
<u>Operating and Maintenance Expenditures</u>		
Public Safety	\$29,000	
<u>Capital Expenditures</u>		
Health	13,000	
Highway Equipment	<u>26,092</u>	
		\$68,092
 <u>Encumbrances</u>		
<u>Capital Expenditures</u>		
Highway Equipment		<u>6,908</u>
 <u>Total Expenditures and Encumbrances</u>		 <u>75,000</u>
 <u>Unappropriated Fund Balance - December 31, 1977</u>		 <u>\$ 487</u>

TOWN OF LANCASTER
Payroll Account
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

<u>Cash Balance - December 31, 1976</u>	\$ 2,000
 <u>Add</u>	
<u>Fund and Departmental Transfers</u>	
General Fund	\$208,270
Sewer Department	9,329
Water Department	<u>25,545</u>
 <u>Total Receipts</u>	 <u>243,144</u>
 <u>Total Amount Available</u>	 <u>\$245,144</u>
 <u>Deduct</u>	
Total Payroll Drafts	<u>243,144</u>
 <u>Cash Balance - December 31, 1977</u>	 <u><u>\$2,000</u></u>



Summary of Principal, Income and Investments
Fiscal Year Ended December 31, 1977

FUND	-----PRINCIPAL-----			-----INCOME-----			Balance of Principal and Income December 31, 1977	
	Balance December 31, 1976	New Funds (Withdrawals)	Capital Gain Dividends	Balance December 31, 1976	Earned During Year	Expended During Year		Balance December 31, 1977
Cemetery Funds	\$ 179,566	\$ 2,493	\$ 569	\$ 182,628	\$ 12,719	\$ 14,651	\$ 9,807	\$ 192,435
Helen Wilder Cross Demifson Fund	6,372		23	6,395	505	389	1,340	7,735
George M. Stevens Trust	143,498	(7)	589	144,080	9,805	10,428	7,411	151,491
Historical Trust	901		4	905	61	80	46	951
Weeks Memorial Library Trust	38,495	(2)	153	38,646	2,615	2,779	1,994	40,640
School Funds	5,739		17	5,756	373	394	305	6,061
Emmons S. Smith Fund	46,628	(3)	180	46,805	3,146	3,341	2,422	49,227
James S. Dow Tree Fund	5,427		22	5,449	973	438	765	6,095
Alice Catherine Monahan Trust	704		10	714	308	46	308	760
Lyman W. Blandin Fund	66,106	(3)	201	66,304	4,573	4,799	3,770	70,074
Capital Reserve Funds								
Water Department	25,371	5,000		30,371	10,034	1,882	11,916	42,287
New Highway Equipment	11,774	5,000		16,774	2,417	722	3,139	19,913
Fire Department	21,757	10,000		31,757	5,806	1,400	7,206	38,963
Ambulance	1,500	1,500		3,000		66	66	3,066
School Bus Fund	12,685	2,500		15,185	1,000	794	1,794	16,979
Sewer Department	3,000			3,000		132	132	3,132
Town Garage	10,000	10,000		20,000		440	440	20,440
Totals	\$ 579,523	\$ 36,488	\$ 1,758	\$ 617,769	\$ 54,074	\$ 40,950	\$ 52,480	\$ 670,249

TOWN OF LANCASTER
Trust Funds
Summary of Principal, Income and Investments
Fiscal Year Ended December 31, 1977

Investments

Banks

<u>Lancaster National Bank</u>			
Certificate of Deposit		\$ 3,000	
Checking Account		172	
Savings		22,538	
Siwooganock Guaranty Savings Bank		<u>199,256</u>	
			\$224,966

Bonds

Federal National Mortgage - 7.80%		\$ 49,968	
Niagara Mohawk Power Company - 4.50%		<u>1,998</u>	
			51,966

Stocks (At Cost)

<u>Number of Shares</u>			
2,643	Colonial Income Fund	\$ 25,003	
6,732.838	Eaton and Howard Income Fund	43,782	
600	General Motors Corp.	41,709	
4,400	Keystone Custodian Fund	42,636	
126	Lancaster National Bank	2,975	
250	Libby Owens Ford	8,716	
8,474	National Securities Bond Fund	39,960	
2,250	New York State Electric & Gas Co.	47,622	
2,000	Pacific Telephone & Telegraph Co.	34,315	
24	Siwooganock Guaranty Savings Bank	600	
480	Southern California Water Co.	3,450	
500	Texaco Inc.	12,641	
200	Eastman Kodak	14,161	
2,000	Northeast Utilities	22,642	
300	Polaroid Corporation	9,605	
500	Public Service Company of New Hampshire - Preferred	<u>43,500</u>	
			<u>393,317</u>

Total Investments

\$670,249

TOWN OF LANCASTER
Trust Funds - Clearing Account
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1977

Cash Balance - December 31, 1976 \$ 5,522

Receipts During Year

Investment Income	\$125,227
Refund	<u>308</u>

Total Receipts

125,535

Total Amount Available

\$131,057

Expenditures During Year

Cemetery Funds	\$ 21,052
George M. Stevens Trust	12,822
Blandin Fund	5,602
Dennison Trust	1,237
Dow Tree Fund	1,043
Historical Trust	81
Weeks Memorial Library	3,400
School Funds	462
Smith Fund	4,065
Capital Reserve Funds	34,500
New Investments	45,129
Town of Lancaster	389
Services and Miscellaneous	<u>1,103</u>

Total Expenditures

130,885

Cash Balance - December 31, 1977

\$172

TOWN OF LANCASTER
Summary of Warrants
Fiscal Year Ended December 31, 1977

	Levies Of:	
- DR. -	1977	Prior Years
<hr/>		
<u>Uncollected Taxes - December 31, 1976</u>		
Property	\$	\$192,788
Resident		5,757
Yield		925
<u>Taxes Committed To Collector</u>		
Property	1,148,983	
Resident	17,780	
National Bank Stock	2,004	
Yield	7,251	
<u>Added Taxes</u>		
Property	1,523	
Resident	150	80
<u>Interest Collected on Delinquent Taxes</u>		7,228
<u>Penalties on Resident Taxes</u>	148	256
<u>Overpayments</u>	36	
<hr/>		
<u>Total Debits</u>	\$1,177,875	\$207,044
<hr/> <hr/>		
- CR. -		
<u>Remittances To Treasurer</u>		
Property Taxes	\$ 790,439	\$191,763
Resident Taxes	12,260	2,550
National Bank Stock Taxes	2,004	
Yield Taxes	6,757	202
Interest		7,228
Resident Tax Penalties	148	256
<u>Abatements Allowed</u>		
Property Taxes	3,402	
Resident Taxes		10
<u>Uncollected Taxes - December 31, 1977</u>		
Property	356,701	1,035
Resident	5,670	3,277
Yield	494	723
<hr/>		
<u>Total Credits</u>	\$1,177,875	\$207,044
<hr/> <hr/>		

TOWN OF LANCASTER
 Summary of Tax Sale Accounts
 Fiscal Year Ended December 31, 1977

- DR. -	Levies Of:	
	1976	Prior Years
<u>Unredeemed Taxes - December 31, 1976</u>	\$	\$81,319
<u>Tax Sale of April 29, 1977</u>	122,317	
<u>Interest and Costs Collected After Sale</u>	772	8,047
<u>Overpayment</u>	301	
<u>Total Debits</u>	\$123,390	\$89,366

- CR. -		
<u>Remittances To Treasurer</u>		
Redemptions	\$ 40,782	\$47,278
Interest and Costs	772	8,047
<u>Abatements Allowed</u>	3,580	189
<u>Property Deeded To Town</u>	204	679
<u>Unredeemed Taxes - December 31, 1977</u>	78,052	33,173
<u>Total Credits</u>	\$123,390	\$89,366

Town Telephone Directory

Town Office 788-2306 – 788-3391

Town Manager, Donald Crane	788-3391
Town Clerk and Treasurer, Dorothy H. Willson	788-2306
Town Accountant and Water Collector, Donna P. Young	788-3391
Information on Zoning and Building Permits	788-3391
Public Health Nursing Service	788-2366
Col. Town Community Center	788-3321
School Department, Lancaster	788-4924
Supervising Principal W.M.R.S.D.	837-2553
Supt. of School Office	837-2553
Weeks Memorial Hospital	788-4911
Weeks Memorial Library	788-3352

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

University of N.H.

Durham, N.H. 03824

Special Collections

Bulk Rate
U.S. Postage
PAID
Lancaster, N.H.
Permit No. 65

FIRE TELEPHONE 788-4830

Fire Call Boxes

- 12 Main St., near Old Cemetery
- 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.
- 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
- 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.
- 55 Red Cross - CD Emergency First Aid
- 66 Assistance to Other Towns
- 2 Chimney Fire
- 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